

The use of accounting numbers in temporary organising:
evidence from artist-funded record production projects

Darren Jubb

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ABSTRACT

The primary aim of this thesis is to further our understanding of the use of accounting numbers by knowledgeable agents who are operating beyond permanent organisational settings. To study the functioning of accounting in such settings, this thesis adopts an agency-centred structuration approach to examine how accounting numbers are used in the continual, reflexive process of temporary organising. Prior accounting studies using structuration theory have prioritised describing the structural features of social systems, denying the reader the opportunity to examine the role that knowledgeable agents play in simultaneously drawing upon and reproducing these structural features. The current study addresses this imbalance by drawing upon strong structuration theory, which brings to the fore the conduct and context of agents to produce a more nuanced approach to the study of structuration processes. Specifically, this thesis extends strong structuration theory by adopting a praxis perspective to highlight how the use of accounting numbers is implicated in the active agency of knowledgeable agents. This approach is applied in this thesis to highlight the day-to-day processes in which the temporary structures of short-term artist-funded record production projects are continually (re)produced. The outcome of these processes is a fluid temporary form of organising that is flexible enough to allow the creative and musical activities of record production to take place, but provides the necessary minimal structures to guide such activity. Contrary to prior research in the field of temporary organisational settings, this thesis finds accounting numbers to be at the centre of this process.

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DECLARATION

ACADEMIC REGISTRY Research Thesis Submission

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School:	School of Social Sciences		
Version: <i>(i.e. First, Resubmission, Final)</i>	Final	Degree Sought:	Doctor of Philosophy

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TABLE OF CONTENTS

ABSTRACT.....	i
ACKNOWLEDGEMENTS.....	ii
DECLARATION.....	iii
TABLE OF CONTENTS.....	iv
LIST OF FIGURES.....	vii
LIST OF TABLES.....	viii
CHAPTER 1: INTRODUCTION.....	1
1.1 Introduction.....	1
1.2 Record producers: agents-in-focus.....	3
1.3 Research aims and questions.....	4
1.4 Implications and contributions to knowledge.....	6
1.5 Structure and organisation of the thesis.....	7
CHAPTER 2: BEYOND PERMANENT ORGANISATIONS.....	10
2.1 Introduction.....	10
2.2 The margins of accounting.....	10
2.2.1 Accounting and everyday life.....	10
2.2.2 Accounting and popular culture.....	13
2.3 Temporary organisational forms.....	15
2.3.1 Temporary organisations.....	15
2.3.2 Projects as temporary organisations.....	17
2.3.3 Features of temporary organisations.....	20
2.3.4 Coordination and control in temporary organisational settings.....	22
2.4. Structuration-based accounting research.....	25
2.4.1 Strong structuration theory and accounting research.....	28
2.5 The expanding conception of accounting numbers.....	32
2.6 Conclusion.....	38
CHAPTER 3: THEORETICAL FRAMEWORK.....	39
3.1 Introduction.....	39
3.2 On theory.....	39
3.3 Structuration theory.....	41
3.3.1 What is structuration theory?.....	41
3.3.2 Structure.....	42
3.3.3 Rules.....	44
3.3.4 Resources.....	44
3.3.5 Duality of structure.....	46
3.3.6 The knowledgeable agent.....	47
3.4 Modernity.....	48
3.4.1 Giddens' postulations of modernity.....	48
3.4.2 Separation of time and space.....	49
3.4.3 Disembedding mechanisms.....	50
3.4.4 Trust.....	51
3.5 Criticising structuration theory.....	51
3.6 Strong structuration theory.....	53
3.6.1 Introducing strong structuration theory.....	53
3.6.2 The quadripartite framework.....	53
3.6.3 Position-practices.....	56
3.7 The application of theory in this thesis.....	59
3.8 Conclusion.....	60
CHAPTER 4: METHODOLOGY AND METHODS.....	61
4.1 Introduction.....	61
4.2 Philosophical assumptions.....	61
4.3 Approaches to research.....	63
4.3.1 Positivist research.....	63
4.3.2 Interpretive research.....	64
4.3.3 Critical research and critical realism.....	66
4.4 The choice of research methods in the current study.....	68
4.5 Research design.....	69
4.6 Research approach.....	72
4.6.1 A brief history of oral history.....	72
4.6.2 Oral history as a methodology.....	74

4.6.3 Collecting interview data: the dramaturgical interview	77
4.7 Data collection	80
4.8 Analysing the data in the current study	82
4.9 Conclusion	83
CHAPTER 5: A BRIEF HISTORY OF THE RECORDING INDUSTRY	84
5.1 Introduction	84
5.2 The acoustic period	84
5.3 The electric period	90
5.4 Post World War II	91
5.5 Adopting the long-playing record	93
5.6 Conclusion	95
CHAPTER 6: RECORD PRODUCTION DURING THE 1960s	96
6.1 Introduction	96
6.2 The 1960s: a period of change	96
6.3 Standardised practices	100
6.3.1 Managing time resources	100
6.3.2 Recording practices	102
6.3.3 Formalised practices	105
6.4 The changing role of record producers	107
6.5 The changing structures of record production projects	109
6.6 Conclusion	111
CHAPTER 7: ARTIST-FUNDED RECORD PRODUCTION PROJECTS	113
7.1 Introduction	113
7.2 The advent of digital recording and the rise of artist-funded projects	113
7.3 Pre-production	118
7.3.1 The initiation of artist-funded record production projects	118
7.3.2 Getting into the minds of recording artists	121
7.3.3 The recording schedule	123
7.3.4 Creating the recording budget	125
7.3.5 The recording budget	126
7.3.6 Doing accounting informally	129
7.3.7 Source of accounting knowledge	130
7.4 Recording	131
7.4.1 The hidden nature of accounting numbers	133
7.4.2 Focusing on the recording artists	134
7.4.3 The reappearance of the recording budget	136
7.4.4 Balancing quality and time	137
7.4.5 The record producer's contribution	138
7.4.6 Mediating tensions	140
7.5 Completion and post-production	141
7.6 Conclusion	142
CHAPTER 8: DISCUSSION	144
8.1 Introduction	144
8.2 External structures	144
8.2.1 Institutional structures	145
8.2.2 Social structures	146
8.2.3 Technical structures	147
8.2.4 Economic structures	148
8.2.5 Reflecting on external structures	149
8.3 Internal structures	150
8.3.1 Signification	151
8.3.2 Legitimation	152
8.3.3 Domination	153
8.3.4 Reflecting on internal structures	154
8.4 Active agency and outcomes	154
8.4.1 (Re)producing the social systems of record production projects	155
8.4.2 (Re)producing the calculative qualities of accounting numbers	157
8.4.3 (Re)producing the symptomatic qualities of accounting numbers	158
8.4.4 (Re)producing the existential qualities of accounting numbers	159
8.5 Reflecting on strong structuration theory and the temporary organising of record production	161
8.6 Conclusion	163
CHAPTER 9: SUMMARY AND CONCLUSIONS	164
9.1 Introduction	164

9.2 Summary and findings	164
9.3 Implications and contributions to knowledge	167
9.4 Limitations and future research	169
Bibliography	171
Appendix A	189

LIST OF FIGURES

Figure 1: A drawing of Scott's phonautograph (Burgess, 2014).....	85
Figure 2: Edison's phonograph (Antique Phonograph Society, 2003)	86
Figure 3: Berliner's Gramophone (Antique Phonography Society, 2006)	88
Figure 4: An example of early music recording in action (Burgess, 2014).....	89
Figure 5: An example of a setup sheet used in record production (Scott and Owsinski, 2012)	102
Figure 6: An example of a recording sheet used in record production (Levisohn, 2004)	103
Figure 7: An example of accompanying tape label used in record production (Levisohn, 2004).....	104

LIST OF TABLES

Table 1: Allocative and authoritative resources (adapted from Giddens, 1984, p.28)46

Table 2: List of interview participants189

CHAPTER 1: INTRODUCTION

1.1 Introduction

This thesis considers accounting at its margins (Miller, 1998). Studying accounting at its margins affords us the opportunity to increase our understanding of its ability to transform a diverse range of contexts that exist beyond the realm of the permanent business organisation, including popular cultural settings (Jeacle, 2009a, 2012, 2017). The transformative qualities of accounting mean that it can dynamically shape the temporary organisational situations that increasingly constitute the everyday working lives of individuals. These temporary forms of organising are prominent in the cultural and creative industries as they are fluid, adaptive and useful for the management of the complex tasks that take place between social actors by allowing for flexibility whilst providing a minimal structure that guides activities. Temporary organisational forms contain a plethora of characteristics that make them worthy of the attention of accounting academics but, despite this, there has hitherto been a lack of research in this area. Considering this, the focus of this thesis is the accounting that occurs in temporary domains. Specifically, this thesis aims to further our understanding of how accounting operates beyond permanent organisational settings by considering how accounting numbers are used by record producers in the reflexive process of temporary organising within the setting of the production of recorded music.

Building on the above, this thesis considers the social functioning of accounting and engages with the notion that this means conducting research into situations that take place beyond that of the traditional business or manufacturing organisation (Hopwood, 1987). Thus, the influence of accounting is not only pertinent within permanent organisational environments, accounting also transcends the everyday lives of individuals operating within contemporary society (Hopwood, 1994). The recognition of the ability of accounting to construct and shape social reality in spaces beyond the scope of traditional accounting research has resulted in renewed calls to consider the cultural context of accounting (Jeacle, 2009a). Much of the prior work in accounting and culture has been conducted in relation to what is termed by many to be ‘high’ culture (Jackson et al., 2012). For example, within the domain of accounting literature there have been studies considering the work of Chaucer (Parker and Meehan, 1999), Sir Walter Scott (McKinstry and Fletcher, 2002) and Freytag (Maltby, 1997), as well as investigations into the links between accounting and fine art (Gallhofer and Haslam, 1996) and architecture (McKinstry, 1997, 2000; Jeacle, 2003a).

After a renewed call to extend the focus of accounting researchers towards aspects of popular culture (Jeacle, 2012), there have since been studies considering the linkages between accounting and a range of subjects including, but not limited to, cinema and television (Dimnik and Felton, 2006; Jeacle, 2009b; Jeacle, 2014; Bialecki et al., 2017; Maier, 2017), humour (Miley and Read, 2012, 2014), the consumption of alcohol (Jackson et al., 2012), fashion and beauty (Jeacle, 2003b, 2015; Jeacle and Carter, 2012; Dambrin and Lambert, 2017), sport (Cooper and Johnston, 2012; Carlsson-Wall et al., 2017; Janin, 2017) and popular music (Smith and Jacobs, 2011; Jacobs and Evans, 2012; Miley and Read, 2017). These studies have made a seminal contribution to the emergent field of studying the interlinkages between accounting and popular culture, yet there is scope for further research in this area, particularly in relation to popular music and its related industries.

Despite popular music attracting interest as a topic of research within the accounting literature, prior studies have concentrated on the depiction of the accountant. Thus, the role that accounting plays in the music industries¹ has so far been overlooked despite containing a plethora of characteristics worthy of study for the accounting academic, including unique management practices and innovative organisational forms. The current study addresses this by examining the processes involved in the creation of recorded music.

There are numerous stages to the conception, production, manufacture, distribution, promotion and sale of recorded music but the focus here remains on the situated practices of individuals involved in the production of recorded music. Further, this thesis considers those projects that are funded solely by recording artists. The growth in digital music services and the availability of recorded music from streaming and download services has resulted in significant changes to the way in which consumers are engaging with recorded music (Vaccaro and Cohn, 2004). As physical record sales have declined, record companies have reacted by reducing the amount of money that they allocate to the production of recorded music and recording artists have found that they often must self-finance recording projects. With less direct involvement by record companies, an increasing number of record production projects take place directly between recording artist(s) and record producers. These projects are referred to here as artist-funded record production projects. Artist-funded record production projects involve the coming together of several parties for a set

¹ Williamson and Cloonan (2007) argue that the idea of a single music industry is an inappropriate model for considering the economics and politics of music and therefore favour the plural term, 'music industries'.

period to jointly create a recorded musical product, with the (inter)actions and practices of the members of the project continually (re)creating the social system that binds the short-term project together.

The role that accounting plays in such domains is the focus of this thesis. More specifically, this thesis considers the use of accounting numbers in the process of temporary organising. In doing so, temporary organising is considered to be a process of reflexive structuration (Lampel et al., 2000; Grabher, 2004; Lampel and Meyer, 2008), whereby the social structures of the temporary organisational setting are continually reconstituted by knowledgeable agents. Prior studies viewing temporary organising in this manner have utilised moderate perspectives and there have been calls for stronger process views to be adopted (Bakker et al., 2016; Burke and Morley, 2016).

Addressing this issue, this thesis draws upon the strong structuration theory developed by Rob Stones (2005) to investigate how social actors use accounting numbers to provide structure and coordination in the process of temporary organising. Strong structuration theory offers an approach that builds on and extends Giddens original structuration theory by introducing a quadripartite framework for studying on the context and conduct of agents to produce a more nuanced approach towards analysing the structures that agents draw upon and how they reproduce and change such structures in a routine or strategic manner. The thesis answers calls to adopt strong structuration theory at the design stage in accounting research (Jack and Kholeif, 2007), as well as engaging with prior literature that has suggested researchers should move away from a static interpretation of the quadripartite framework (Coad et al., 2015, 2016). This is achieved here by adopting a praxis perspective (Coad and Glyptis, 2014) to highlight how accounting numbers are implicated in the position-practices and active agency of knowledgeable agents. Central to strong structuration theory is the notion of focusing on knowledgeable agents as the central unit of analysis, known as the agents-in-focus, and the agents-in-focus of the current study are discussed in more detail in the next section.

1.2 Record producers: agents-in-focus

The thesis selects record producers who are responsible for the organisation and management of artist-funded record production projects as its agents-in-focus. Within the thesis, record producers are postulated to be the central component and consistent unit around which the social structures of short-term record production projects are continually

(re)constituted, and thus how these knowledgeable agents use accounting numbers in this process of temporary organising forms the basis of the analysis. The centrality of record producers to the constitution of projects is demonstrated in the Recording Academy's official definition of a record producer as:

“the person who has overall creative and technical control of the entire recording project, and the individual recording sessions that are part of that project. He or she is present in the recording studio or at the location recording and works directly with the artist and engineer. The producer makes creative and aesthetic decisions that realize both the artist's and label's goals in the creation of musical content. Other duties include, but are not limited to: keeping budgets and schedules, adhering to deadlines, hiring musicians, singers, studios and engineers, overseeing staffing needs, and editing” (p.2).

Record producers are responsible for blending together a plethora of different elements including the creative and artistic desires of the artist, the technical aspects of the recording process and the calculative considerations that come with managing a temporary organisational project. It is the responsibility of the producer to take the raw product of the artist and to transform it into a high quality recorded product.

With respect to the duties of record producers it is noted that, ‘to be appointed producer of a recording means all the decisions about process—where to record, what to record and in which order, whether a given performance is right, and when the project is completed—are your responsibility’ (Howlett, 2009, p.15). The exact procedures that are put in place throughout the recording process are dictated by the record producer, and every producer is likely to have a different approach. What is consistent, however, is the idea that it is the record producer who holds the necessary skill-set and expertise to combine the various elements of the process into a completed recorded product. Overall, then, ‘producers must strike a balance between unpredictability, which may yield something extraordinary, and control, which keeps the project focused and on budget’ (Zak, 2001, p.134).

1.3 Research aims and questions

The centrality of record producers to the temporary organising of artist-funded record production projects is the reason why the current study highlights them as agents-in-focus. The short-term nature of artist-funded record production projects results in several

organisational challenges for record producers. Temporary forms of organising are often subject to an inherently high level of uncertainty and ambiguity (Kreiner, 1995; Lundin and Söderholm, 1995; Ibert, 2004), a situation amplified by the difficulties surrounding the lack of stable relationships and continuity that can be achieved in formal, enduring organisations. With respect to record production projects, the creative process of making a musical recording is inherently uncertain in its nature, with the outcome of the product not being known until all the components are completed at the end of the process. With high levels of uncertainty regarding the outcome of the project, and the duration of the project being fleeting in nature, record producers are face a difficult challenge in coordinating and controlling within these ephemeral environments.

Considering the above, the primary aim of this thesis is to further our understanding of how accounting is used by knowledgeable agents operating beyond permanent organisational settings. Specifically, the thesis considers the use of accounting numbers in the process of temporary organising by considering how record producers reflexively (re)produce the social structures of artist-funded record production projects. Thus, the aim of the study is to consider the social functioning of accounting. To address these research aims, the following main research question is examined:

1. What does an increased focus on agency in structuration-based accounting research tell us about the use of accounting numbers beyond permanent organisation settings?

Following on from the above, and using strong structuration theory, three further sub-questions will be analysed,

2. How are accounting numbers used by knowledgeable agents in the reflexive process of temporary organising?

3. How are accounting numbers used by knowledgeable agents in the (re)production of the temporary structures of short-term artist-funded record production projects?

4. What does the use of accounting in the temporary organising of record production tell us about the nature of accounting?

1.4 Implications and contributions to knowledge

In addressing the above research questions, this thesis aims to make several contributions to knowledge. Firstly, this thesis aims to extend existing research that recognises the importance of considering the use of accounting outside of the traditional locale of accounting research. In doing so, the thesis offers a new domain for research investigating the interlinkages between accounting and popular culture by adopting music production as the focal point of analysis and to highlight the role that accounting numbers play in creative and musical environments, adding further evidence to the social functioning of accounting.

In addition, the thesis aims to extend existing research that explicitly considers the use of accounting numbers in temporary organisational situations. Prior studies that have focused on temporary organisations (van der Meer-Kooistra and Scapens, 2008, 2015; Maier, 2017) have considered organisational situations that are in some way connected to, or driven by, permanent organisations. In contrast, this thesis focuses on the more ephemeral process of temporary organising by considering projects that typically last only a few days or weeks before disbanding, which results in a lack of recurring and embedded structures and relationships. In doing so, the thesis also aims to provide further evidence regarding temporary organising as a process of reflexive structuration, as well as the role that accounting numbers play in this process.

Theoretically, this thesis aims to contribute to the existing body of accounting literature that adopts structuration theory to consider the social functioning of accounting. The thesis seeks to move beyond the extant focus on structures that has been apparent in structuration-based accounting research towards placing an increased focus on the role of knowledgeable agency (Englund et al., 2011) by adopting strong structuration theory at the research design stage of the process. Prior accounting studies have most often used structuration and strong structuration theory as an interpretative tool towards the end of the research process while Jack and Kholeif (2007) argue that studies could benefit from structuration at the design stage to allow the researcher to ask more significant and pertinent questions of agents and themselves. By focusing on the active agency of knowledgeable agents and their use of accounting numbers in social situations from the outset of this project, the current study aims to highlight the valuable contribution that agency focused models of structuration theory can make to studies of accounting.

Finally, by focusing on the utilisation of accounting numbers by ‘non-accounting actors’ in social situations taking place outside of formal work organisations (Jeacle and Carter, 2012, p.721), this thesis aims to emphasise what such actors can do with accounting numbers, and analyse how this occurs. In doing so, the thesis draws conclusions about the how participants relate themselves to their activities and their activities to the world (Vollmer, 2007), thereby drawing conclusions about the nature and role of accounting numbers.

1.5 Structure and organisation of the thesis

This thesis is separated into nine chapters. Following this introductory chapter, the thesis is structured as follows:

Chapter two provides a review of the prior literature that considers situations beyond permanent organisations, as well as the research that has considered the use of accounting in such situations. The purpose of this chapter is to present a discussion of previous research that has highlighted the value of studying the role that accounting plays beyond permanent organisational settings by also reviewing the literature that focuses on organisational forms that exist beyond the traditional permanent organisation. In line with the aim of the thesis to study the social functioning of accounting, the chapter then discusses the extant use of structuration theory within prior accounting research and highlights value of using strong structuration theory to bring an increased focus on agency to accounting research.

Chapter three presents the theoretical framework that underpins this thesis. In presenting the theoretical framework the chapter first discusses how theory is viewed by the researcher prior to moving on to discuss the theoretical approach adopted in more detail. The basic tenets of the original structuration theory first proposed by Anthony Giddens are first presented, including a discussion of the perceived weaknesses and criticisms of this approach. Following this, the chapter discusses the extension of structuration theory by Stones (2005), whereby the role of the knowledgeable agent is brought to the fore, and discusses the value of adopting a position-practices based active agency approach. The chapter also considers why strong structuration theory is considered applicable to the study of the use of accounting numbers in artist-funded record production projects.

The aim of chapter four is to highlight the research methodology and methods employed in the current study by discussing: the philosophical assumptions which underpin the current study, how these assumptions informed the overall design of the research project, and the

steps conducted to achieve the objectives of the research. The chapter also discusses steps taken for the collection and analysis of data within this thesis, as well as explaining the various stages and processes involved in the study.

Chapter five begins the process of discussing the historical context within which the present study sits. According to Stones (2005) considering the context of emergent external structures and internal structures is an important aspect of structuration-based approaches to research. To achieve this, this chapter presents a brief history the development of record production, with an emphasis on the important changes that took place up to the end of the 1950s. This was a formative period for the recording industry in Great Britain and the social structures which dominate record production projects were firmly established during this period.

Based on oral history data, chapter six provides additional contextual and empirical evidence by considering the organisation and management of record production projects during the 1960s. This chapter highlights the changes that took place within the industry during this formative period that had a significant and lasting impact on the external structures and position-practices of knowledgeable agents, providing the bases for action in contemporary record production. The secondary aim of this chapter is to present a brief overview of the change in the role of record producers during this period. It was during this period that record producers became central to the organisation and management of record production projects.

Chapter seven presents empirical data with respect to the use of accounting numbers by record producers when organising and managing artist-funded record production projects. In line with Stones' (2005) strong structuration theory, this chapter focuses on the situated practices of agents-in-focus. In doing so, it considers how record producers' (inter)actions result in the preservation and reconstitution of the relevant structures and position-practices in the process of temporary organising. Specifically, it considers how record producers, in conjunction with the previously identified internal and external structures, utilise accounting numbers as resources to continually (re)produce the social system of temporary record production projects.

The purpose of chapter eight is to provide further discussion and analysis of the main findings of this thesis. To achieve this, this chapter first discusses the internal and external

structures that are relevant to the active agency of knowledgeable agents. Following on from this, the active agency of record producers with respect to their use of accounting numbers is discussed, including a discussion of the outcomes of the process of temporary organising using accounting numbers. Specifically, reference is made to the three-dimensional qualities of accounting numbers and their implications for our understanding of the nature and form of accounting numbers, and the social positioning of record producers.

Finally, chapter nine presents a summary and conclusion to this thesis, and includes a discussion of the contributions to knowledge that this thesis makes, the limitations of the research and the potential for future research to be conducted based on the themes identified in this thesis.

CHAPTER 2: BEYOND PERMANENT ORGANISATIONS

2.1 Introduction

As stated in the introductory chapter, the primary aim of this thesis is to further our understanding of the use of accounting numbers in organisational situations that exist beyond permanent organisations. To underpin this aim, this chapter presents a review of the relevant literature. The chapter first reviews the literature that has considered the transformative role that accounting plays beyond traditional organisational settings, including the role that accounting numbers play in the production of popular culture. Following on from this, the chapter presents a review of the developments within the wider literature that has considered temporary organisational forms to highlight the value of these forms to the accounting researcher. In line with the main aims of this thesis to adopt an agency-focused approach to study the social functioning of accounting, the chapter then discusses the extant use of structuration theory within prior accounting research and highlights the use of a strong structuration theory within accounting research.

2.2 The margins of accounting

2.2.1 Accounting and everyday life

The importance of moving beyond permanent organisations as the exclusive level of accounting research has previously been recognised (Miller, 1994), as well as the notion that accounting researchers should ‘probe substantive domains wherein organizations are breaking out of their traditional orientations and forms, and within which accounting and accountants may play different roles’ (Dirsmith, 1998, p.69). Of interest to this thesis is the notion that accounting’s influence is not only pertinent within traditional work environments, but that accounting has permeated the everyday lives of individuals operating within contemporary society. In line with this view, it is important that any consideration of accounting as a social practice results in investigation into entities beyond that of the traditional business or manufacturing organisation (Hopwood, 1987). This idea was taken one step further as, in 1994, Anthony Hopwood postulated accounting to be a technology that permeates everyday life by exerting influence over the day-to-day affairs of society and as such there was significant value to be gained from the study of accounting’s influence in this regard:

“As accounting becomes more influential in everyday affairs, it is important for us to have a greater insight into the processes through which that influence is created

and sustained. The tethering of accounting to the realm of the everyday becomes a significant area for study” (Hopwood, 1994, p.301).

It is this identifiable ability for accounting to construct and shape social reality in spaces beyond the scope of traditional accounting research that motivates the recent call by Jeacle (2009a) for accounting scholars to (re)direct attention towards exploring the inter-linkages between everyday life and accounting. Everyday life for individuals in most of the western world is centred on the enjoyment of activities that include leisure and entertainment, such as going to restaurants, cinemas, coffee shops and concert halls (Jeacle, 2009a). Whilst on the face of it such activities may seem unconnected to accounting, behind each of these activities lies sizeable multinational corporations representing significant commercial operations (Jeacle, 2009a). Further, advancing accounting research into these industries and their organisations will further research into the socially embedded nature of accounting, and how it functions within these arenas.

Considering the cultural context in which accounting operates encourages accounting researchers to study accounting where Miller (1998) believes it is at its most interesting: at its margins. Several studies have successfully relocated accounting research from the traditional discussion of issues of practice and regulation to the margins of accounting. As part of a wider call in the 1990s to study accounting in the everyday (Hopwood, 1994; Walker, 1998; Parker, 1999), these studies seek to highlight that the pervasiveness of accounting in everyday life is not restricted to contemporary social and cultural institutions (Walker, 1998). By offering accounting scholars a plethora of situations and subjects to choose from, these studies cover a broad range of topics, many of which look at accounting in its social context beyond that of the manufacturing firm (Jeacle, 2012). The work that most vigorously takes these ideas forward is that of Ingrid Jeacle. Even before explicitly calling for further research into the links between accounting and everyday life, Jeacle’s research was rooted in considerations of the day-to-day practices of accounting. For example, attempting to understand the role of accounting in the dissemination of Georgian architecture, Jeacle (2003b) focuses on the importance of accounting artefacts such as builders’ price and pattern books and the central role they play in the process of construction and adoption of the mass-produced, standardised product that became the Georgian House. Through this analysis, the price book is put forward as an example of a standard of cost behaviour that both facilitated costing and acted as a control mechanism that served to protect client from builder and builder from client. In a similar vein, Jeacle (2005)

investigates the role of accounting in Georgian furniture design; employing a similar analysis of pattern and price books to highlight the development and early use of a standard cost of labour for cabinet production, and how these differed based on city or region. Further to this, the regulatory nature of the information is emphasised as a mechanism to control relations between the master and the apprentice. Both studies attempt to document the history of accounting by accounting in its social context as Hopwood (1983) hypothesised. Accounting is introduced in these studies as being an important mediating instrument (Miller and O’Leary, 2007), reducing the potential for conflict between builder and client; between the master cabinet maker and his apprentice.

Analysis of the labour and material cost information without reference to context would render any analysis meaningless. Thus, the importance of considering the social and cultural environment in which accounting operates is highlighted, as is the indication that accounting is most interesting at its ever-changing margins (Miller, 1998; Miller et al., 2008). This is exemplified in the study of the annual general meeting of the Edinburgh University Tea Club by Jeacle (2008a), which continues the investigation into the interlinkages between accounting and everyday life. The consumption of tea is presented as a highly important daily ritual that has subsequently resulted in the creation of an industry of high cultural and commercial importance. In this case, an analysis of the cost saving activities of the Edinburgh University Tea Club is difficult to interpret outwith the context of the Second World War. It is thus important to look beyond the mechanics of accounting to how accounting is embedded in the shaping of the social and cultural world.

The importance of the above studies led to Jeacle's (2009a) call for an increase in studies considering accounting and everyday life. In line with this, an emphasis on the often-overlooked leisure and entertainment industries resulted in her considering the role of accounting in cinema through the lens of the accounting document. Indeed, in an examination of the box office ledger of the Edinburgh Playhouse cinema for the period 1929-1973, Jeacle (2009b) continues the concept set out in Jeacle (2003a, 2005) of using the accounting artefact as a source of social history. An investigation in to the ledger entries reveals not only the films that were popular with the local public during this period, but the non-financial information contained within the ledger such as daily weather reports, and notes about competition tell a history of everyday life in the cinematic industry and hint at the importance of information not normally considered central to mechanics of accounting. These accounts of how accounting interacts with common aspects of everyday life viewed

through the lens of history, successfully relocate accounting research from a focus on the studying of the processes and procedures that take place in organisations to issues previously considered to be unworthy of academic attention. Yet Jeacle (2009a, 2012) reiterates that, despite some response to Hopwood's (1994) seminal call to study the links between accounting and everyday life, there are still several areas overlooked in accounting research. One such area is that of accounting and popular culture, which is discussed in more detail in the following section.

2.2.2 Accounting and popular culture

Because of its fledgling nature, researchers who have engaged with popular culture as their primary site of interest have conducted studies focusing on a plethora of areas of popular culture from a range of different viewpoints. As such, research falling under the umbrella of accounting and popular culture has considered different roles for accounting. The earliest literature on accounting and popular culture focused on the perceptions of accounting held by society as reflected in artefacts of popular culture (Beard, 1994; Dimnik and Felton, 2006; Czarniawska, 2008, 2012; Evans, 2009; Evans and Fraser, 2012; Jacobs and Evans, 2012; Miley and Read, 2012). These studies mainly considered the stereotypical depiction of accounting and accountants in cultural artefacts. It has often been observed that the overarching stereotype of accounting and accountants prevalent in society sets out a character that is boring, dull and unimaginative (Jeacle, 2008b; Smith and Jacobs, 2011), yet those studies that have considered the depiction of the accountant in several different forms of popular culture have found the image of the accountant portrayed to be a complex one. The societal view of accountants as servants of capitalism, by dint of their risk aversion and financial conservatism, is linked to the view amongst those involved in popular cultural production that the accountant is the destroyer of creativity (Smith and Jacobs, 2011). Thus, one theme that has developed within the early literature is the apparent incongruence between the practices of accounting and the practices involved in popular culture. There is a stigma attached to accounting and the accountant that results in a fractious relationship with the production of popular culture. Despite this, research has shown that accounting plays a central and positive role in the management of popular culture, which is now discussed.

As previously stated, the literature considering accounting and popular culture has been wide-ranging in its scope and nature, with different roles often being attributed to accounting and accounting numbers. This is exemplified in the study by Jeacle and Carter

(2012) where they deploy Miller and O’Leary’s (2007) concept of accounting as a mediating instrument within the context of the fashion industry, with specific reference to role that accounting plays in mediating the tensions between creativity and control. The role of accounting is found to have a positive impact on the creative process, a conclusion which agrees with prior accounting and control research (Bisbe and Otley, 2004; Ditillo, 2004; Adler and Chen, 2011). The findings of these studies are incongruent with the notion previously put forward that accounting is incompatible with the creative and artistic practices involved in the production of popular culture.

Extending this work, a host of recent studies have highlighted the various roles that accounting numbers play in the popular cultural settings. These studies have considered the role of the management accountant in popular culture (Janin, 2017; Lapsley and Rekers, 2017), how accounting controls are implicated in the subjectivisation of brand managers in a popular cultural setting (Dambrin and Lambert, 2017), and the enabling role of accounting in the creation of a popular cultural product by aligning the objectives of several stakeholders (Mikes and Morhart, 2017). Further, Maier (2017) considers the role that calculative practices play in the day-to-day activities of a temporary organisational television drama series to reveal the of making popular television. In her study, Maier (2017) develops an emergent model of calculative practice in cultural production. Within the model, three micro-processes of cultural production are identified: framing, mediating and enhancing. Framing concerns tasks required and who needs to do what. It relies on a sense of the collective rhythms and timing of the different groups that are combining within cultural production. Heuristics are important to framing in that they provide an outline of what is required of social actors within the process of production. It is at this stage of the process where there is often a compromise between ideal solutions and making sure that deadlines are met. Maier (2017) then describes the process of moving from framing to mediating with a move towards emphasising more precise mathematical calculations. In doing so, she is drawing upon the concept of accounting as a mediating activity that can link up distinct actors and arenas. In this sense accounting practices can connect actors laterally, an idea that originates with Miller and O’Leary’s (2007) seminal study demonstrating that accounting should be viewed as a practice designed to intervene and act upon individuals and entities to transform them in a bid to achieve specific ends. Proceeding to the final micro-process of enhancing, this builds on the prior processes of framing and mediating by incorporating a set of criteria that each group uses to evaluate how their own contributions enhance the production values of the finished product. This involves the

professional judgement of individuals and brings the evaluative aspect of calculative practice into focus.

The study by Maier (2017) is important as it demonstrates the use of social functioning of accounting numbers by highlighting their use by non-accounting personnel in a creative, project-based temporary organisational situation. However, whilst Maier (2017) studies the use of accounting with a temporary organisational situation, the project at the centre of her analysis is a recurring one in which most of the personnel involved in the project have worked together several times before on extremely similar tasks, thus creating and drawing up structural shadows of past and future projects (Stjerne and Svejenova, 2016). Knowledge, relationships and structures become embedded in the temporary organisational project with expectations of future interactions (Bechky, 2006). In contrast, this thesis focuses on the more ephemeral process of temporary organising by considering projects that typically last only a few days or weeks before disbanding resulting in a lack of the presence of recurring and embedded structures and relationships.

What the above studies highlight is that accounting is centrally implicated in the production of popular culture. Despite advancing the research agenda concerning the use of accounting and popular culture, most of the above studies consider the use of accounting and accounting numbers within formal and permanent organisational forms. Indeed, accounting research, in general, continues to be dominated by studies that focus on issues within permanent organisational settings. Thus, whilst many studies have positively engaged with the accounting and popular culture agenda, the full potential of studying accounting's ability to act beyond itself has not yet been fully exhausted. Recent studies in accounting, however, have begun to explicitly recognise the importance of studying accounting's role in temporary organisations (van der Meer Kooistra and Scapens, 2015; Carlsson-Wall et al., 2017; Maier, 2017) but there remains scope for further research that considers the role that accounting plays in the production of culture within such temporary situations. In line with this, the following sections considers literature relating to temporary organisational forms.

2.3 Temporary organisational forms

2.3.1 Temporary organisations

Temporary organisations have been used to organise activities for as long as there have been activities that have required organising, given that (organisational) structure arises as

soon as individuals begin to carry out activities together (Witzel, 2012). It is only recently, however, that temporary organisations have attracted increased scholarly attention. Early academic literature that recognises the use of temporary organisations in educational innovations (Miles, 1964), theatre productions (Goodman and Goodman, 1976), and construction (Eccles, 1981) represents a relative paucity of prior attempts to consider the temporary organisational form. However, more recently within contemporary society, the use of temporary organisations has significantly expanded beyond these realms, and has thus attracted increasing attention within academic literature. Cultural production, such as the creation of recorded music, is one such domain. The creation of recorded music is a complex creative and innovative task that requires the amalgamation of specialised skills of several individuals. Accompanying such behaviour is a high level of uncertainty with respect to both practices and outcomes. Indeed, one of the main challenges for organisations operating within the creative and cultural industries is the management of this uncertainty. Theories of organisational design (Thompson, 1967; Galbraith, 1974) suggest that companies and industries operating in uncertain environments move away from coordinating activities via formal structures that rely on rules, schedules and the traditional division of labour. Thus, studying the activities of social actors involved in the production of popular culture takes research beyond the traditional permanent organisational form.

Moving on from the early temporary organisational literature, temporary organisations have since been defined as the combination of a team of specialists who come together to complete a specific goal within a pre-agreed but limited time frame before disbanding upon completion of that activity (Lundin and Söderholm, 1995; Bakker et al., 2016). Temporary organisations are designed to be able to tackle complex tasks that carry greater uncertainty but at the same time contain greater constraints in terms of budget and time (Bryman et al., 1987; Janowicz-Panjaitan et al., 2009). A feature of temporary organisations is thus the coming together of social actors who often, but not always, have no prior working relationship. Such actors are asked to collaborate temporarily and work together to attain clear objectives without clearly defined operational structures (Kenis et al., 2009). Instead of these structures, temporary organisations are coordinated and controlled using more flexible devices and minimal structures such as networks of relationships and role structures (Bechky, 2006).

Since the early research mentioned above there has been increasing attention paid to temporary organisations, culminating in the first special issue on the topic in the 1995

edition of the *Scandinavian Journal of Management*. This was followed by another special issue in *Organization Studies* in 2004. Following this there has been an increasing number of articles reviewing literature on temporary organising within a range of disciplines including in the *International Journal of Management Reviews* (Bakker, 2010), *Organization Studies* (Bakker et al., 2016) and *Human Relations* (Burke and Morley, 2016). Temporary organisational forms have received less explicit attention within accounting literature. Prior literature in accounting has, however, investigated phenomena that is closely related to temporary organisational issues including inter-organisational product development projects (Davila, 2000; Davila et al., 2009; Jørgensen and Messner, 2009, 2010; Jordan and Messner, 2012), lateral relations between collaborating organisations (van der Meer-Kooistra and Scapens, 2008) and the outsourcing of activities (Mouritsen et al., 2001; Dekker, 2004; Cooper and Slagmulder, 2004; Agndal and Nilsson, 2009). More recently, studies that have explicitly considered temporary organisations within the accounting literature have made a seminal contribution to our understanding of the role of accounting and control but have mainly considered situations where the temporary organisational form is backed up by permanent organisations (van der Meer-Kooistra and Scapens, 2015) or the temporary organisational situation is recurring in nature (Maier, 2017), thus allowing structures and practices to be embedded. In contrast, this thesis considers the more ephemeral process of temporary organising within record production projects that typically last only a few days or weeks before disband resulting in a lack of the presence of enduring structures. Before discussing the notion of temporary organising in more detail, however, the following sections present a review of literature that presents projects as examples of temporary organisations.

2.3.2 Projects as temporary organisations

Whilst project-based or project-oriented organisations have been recognised within the literature for several years (e.g. Hobday, 2000; Lindkvist, 2004; Whitley, 2006; Cattani et al., 2011), there has been a recent increase in popularity of research in this area with an upturn in research considering projects through the lens of temporary organisational forms. Some (e.g. Ekstedt et al., 1999) have highlighted the embeddedness of projects in wider society which is becoming more ‘projecticised’ because of the increased importance of creativity, innovation and technology. Temporary organisations are interesting to the academic because they offer dynamic opportunities for superior outputs of energy (Miles, 1964), offer opportunities for higher levels of creative and innovative behaviour (Bakker and Janowicz-Panjaitan, 2009), whilst also offering the potential for hyper-efficiency

(Grabher, 2004). Entire companies are now commonly structured around distinct projects in which people with different skills are brought together to develop innovative product and services within fixed periods of time, and business functions have thus become embodied as project teams (Sydow et al., 2004). Expanding on the above definition, research has highlighted the importance of inter-organisational projects (Bakker, 2010), wholly project based organisations (Sydow et al., 2004; Davies et al., 2011) and project based enterprises (Whitley, 2006). The latter most closely resemble record production projects in that they are defined as temporary organisations containing production support functions within a temporary setting, whilst the marketing and distribution elements of the process are typically managed by a more durable entity.

Considering first project based organisations (PBOs), these refer to organisational forms that involve the creation of temporary systems for the performance of specific project tasks (Lundin and Söderholm, 1995; DeFillippi, 2002). Sydow et al., (2004) differentiate between project-led organisations and project based organisations. The former are those organisations whose operations remain primarily volume or operations oriented, and where permanent organisations control and coordinate activities. The latter refers to organisations specifically set up to operate using projects and thus all internal and external activities take place using projects.

In terms of specific features, Sydow et al., (2004) highlight that PBOs can overcome the traditional barriers to organisational change and innovation as each project is a temporary endeavour which does not threaten vested interests in the same way as permanent divisions or departments do. As a result, PBOs are commonly used in a wide range of industries including consulting and professional services, cultural industries, high technology, and complex products and systems. The reason for the extensive use of PBOs in these industries is often the demand to meet highly differentiated and customised objectives, which requires specialist skills and specific expertise that is difficult to achieve in permanent organisational forms. Projects and project based organisations are therefore prevalent within the music industries, particularly in the field of record production whereby actors from diverse locales are brought together in teams to work on the production of a complex musical output.

As a slightly differentiated form of these organisations, project based firms (PBFs) are distinctive economic actors and single purpose production organisations that contain all production support functions within a temporary project organisation setting (Whitley,

2006). PBFs exist where separate legal and financial entities are created for a single purpose or task, often subsequently being dissolved upon the successful completion of the goals of the project. All other aspects, such as marketing and distribution, are managed by more durable permanent organisations. These are often visible in dynamic sectors such as computer software development and film and entertainment (DeFillippi and Arthur, 1998; Grabher, 2004; Sydow et al., 2004). The fluid and temporary nature of multiple networks, alliances and partnerships that fall under the banner of PBFs have been radical contemporary innovations and PBFs differ greatly in several respects such as the singularity of their goals and outputs and the distinctiveness and stability of work roles and task organisation.

In his conceptualisation, Whitley (2006) identifies the importance of singularity of goals to PBFs. Singularity of goals concerns, on the one hand, the 'extent to which firms focus on developing unusual, sometimes one-off, products and services for varied, and often uncertain, markets' and 'the extent to which the organisation of expertise, tasks and roles is predictable and stable', on the other (Whitley, 2006, p.81). Overall, the more singular the output of the organisation, the more likely it is that they will have to deal with exceptions to their routines and adjust to variations in materials and the work environment. As an example of this, Whitley (2006) puts forward feature film production, where several technically qualified experts are contracted to work together to produce one, or a small number of, a specific kind of product. Similarly, every record production project is different, with a different outcome, alternating personnel and inconsistent practices and thus project based organisations and firms have become the norm within this industry.

In contrast to this, Grabher (2004) refers to 'agency' businesses, such as those in the advertising industry. In this type of business, a series of similar projects, often occurring at the same time with a core group of employees, are undertaken. This allows for the development of collective routines for managing such activity. Work is thus organised around recurrent projects, with outsiders sometimes being relied upon to complete individual tasks. A core group of employees, however, are retained for initiating, organising and conducting separate projects and the distinctiveness and stability of work roles, professional identities and skills within project teams becomes a central coordinating mechanism.

As the above highlights, projects have become synonymous with the notion of temporary organising. As permanent organisations continue to recognise the usefulness of project-based modes of working, temporary organisational forms continue to become increasingly relevant in contemporary work environments. This is particularly the case in creative and cultural environments where there is a high degree of singularity of the goals of the project and the coming together of different personnel on a project-by-project basis. Considering temporary organisational forms is, therefore, important to the current thesis as a result of the focus on temporary organisational projects within the recorded music industry. Moving on from considering the different forms of project-based temporary organisation, the next section provides a summary of the defining features of temporary organisations that have attracted academic attention, which provides us with a deeper understanding of the issues that prior research has considered and highlights the lack of consideration of accounting within this literature.

2.3.3 Features of temporary organisations

Prior literature on temporary organisations has identified several attributes that are important to the constitution of temporary organisations and which distinguishes such organisations as being distinct from permanent organisations. These can be grouped into issues concerning time, team, task and context (Bakker et al., 2010; Burke and Morley, 2016). *Time* is identified in the literature as having an impact in three main aspects of temporary organisational issues: (1) effecting processes, functioning, behaviour and performance, (2) the development of temporary organisational forms over time; and (3) how time itself is envisioned in temporary organisational settings. Due to the finite nature of temporary organisations, it is postulated that participants do not always anticipate future interaction with each other beyond the immediate task and therefore tend towards a focus on the task at hand rather than being concerned with the long-term efficiency of the process (Saunders and Ahuja, 2006). This is the case in short-term record production projects, such as those at the centre of this thesis, because of the singularity of the task and the fleeting nature of the project. Time is thus a resource within temporary organisational settings, and must be carefully managed and coordinated.

Several studies highlight the issue of the *team* as being central to temporary organisational forms. Firstly, studies consider how temporary organisational forms resolve issues of vulnerability, uncertainty and risk. Of interest here is the idea of swift trust that is utilised by participants within temporary organisational forms (e.g. Meyerson et al., 1996; Saunders

and Ahuja, 2006), with many researchers also pointing to the importance of social, temporal and structural embeddedness in relation to removing issues of uncertainty. Specifically, previous studies have considered the idea that such interaction has been found to be structured through role-related behaviour (Bechky, 2006). It has also previously been highlighted how individuals move from team to team through validation from the market, sustaining this by knowing why, knowing how and knowing whom (Arthur et al., 2001; DeFillippi and Arthur, 1998). Networks of relationships are thus essential to the successful completion of tasks within temporary organisational settings. Prior studies have recognised this by making the teams involved in such settings the focal point of their studies, and highlighting the importance of networks of relationship. With respect to record production, the interaction between social actors is an essential element in process of making music and is one of the central reasons why project teams are used to drive such processes.

With respect to *task*, studies have first considered some of tasks that temporary organisations are set up to perform, with a plethora of different areas identified. Further than this, research finds tasks to be complex in their nature and inherently finite in their duration. Due to this latter, some studies have considered the problem of knowledge transfer and diffusion once projects disband (see the work of Grabher, 2004; Sydow et al., 2004). The execution of tasks has also been an area of concern for researchers. Invisible social infrastructures (e.g. Brady and Davies, 2004) are postulated as driving tasks whilst the task-focused nature of temporary organisational forms has the advantage of allowing for hyper-efficiency to be achieved. Finally, the importance of improvising with respect to non-routine tasks has also been highlighted by researchers (e.g. Bigley and Roberts, 2001). The task at hand in artist-funded record production projects is the focal point for the existence of the temporary projects. This can vary from being a single track to a series of tracks on a full album, but regardless the task remains the central reason for the coming together of parties in a temporary organisational form.

The last theme within this literature relates to *context*. In this regard, the authors split research as being conducted on two differing areas of context: firm-level context and the wider social context. Regarding the former, this concerns those organisations that are connected to permanent organisations. Specifically, how knowledge is sustained and transferred between permanent and temporary organisations has been of concern to researchers, as well as a consideration of how firms manage innovation when using temporary organisational forms. Much more interesting and pertinent is the idea of the

wider social context within which temporary organisational forms operate, and context is important in this thesis as artist-funded record production projects are the result of a specific range of institutional and social factors that result in the use of temporary organisational forms.

Prior literature has therefore considered many issues relating to temporary organisational activities. In addition to the above research, of most relevance to the current study is prior research that has been conducted on how temporary organisational forms are coordinated. The current study postulates that accounting numbers play a central role in the temporary organising of artist-funded record production projects. To consider this further, the next section details prior research on coordination and control within temporary organisational forms to highlight the relevance of such considerations to accounting research.

2.3.4 Coordination and control in temporary organisational settings

Most studies considering coordination and control in temporary organisations have considered only the structure of the temporary organisation and concluded such structures to be less formal (Meyerson et al., 1996), less hierarchical (Miles, 1964), and less mechanistic (Bryman et al., 1987) than their non-temporary counterparts. Very few studies have been conducted into the control that takes place within temporary organisational forms, with little direct consideration of management control or accounting. Recent research has, however, investigated the importance of interpersonal relations in temporary organisations, which can endure beyond temporary forms (see Bechky, 2006; Engwall, 2003; Grabher, 2004). Within this literature, several devices have been considered for coordinating activities such as trust (Meyerson et al., 1996), role structures (Bechky, 2006) and minimal governance structures (van der Meer-Kooistra and Scapens, 2015; Carlsson-Wall et al., 2017). However, previous research into temporary organisations remains dispersed across disciplines (Janowicz-Panjaitan et al., 2009) and therefore there is a paucity of research within the accounting literature.

Temporary organisations are fluid and flexible structures and, because of these conditions, they are often considered to contain less mechanistic controls than other, more traditionally organised firms (Bryman et al., 1987; Bechky, 2006). Some studies within the project literature have suggested that flexible organisational forms do not necessarily mean that the work organisation is unstructured (Bechky, 2006). Instead alternative mechanisms of control to hierarchical controls are developed. Indeed, it is common for projects to operate

under conditions of uncertainty where tasks often don't have a clear and structured lineage and thus the coordinating mechanisms present within such situations need to allow for adequate amounts of flexibility and experimentation for people to find ways to coordinate their activities in the most appropriate manner. Consideration must therefore be given to the coordination mechanisms which underpin activities in temporary organisations.

Along similar lines, one study which considers the coordination and control within temporary organisations was conducted by Bechky (2006). Adopting film sets as her empirical site, she argues that the common conception of temporary organisations as unstable is incorrect and temporary structures are organised around enduring and highly structured role systems. She concludes that clear role structures within the temporary organisation aid the formal hierarchy and detailed standard procedures and schedules that are often utilised by management. Thus, micro or minimal structures have been found to play an important coordinating role in temporary organisational settings.

Furthering the notion of micro structures, recent research (Brown and Eisenhardt, 1997; Kamoche and Cunha, 2001; Tatikonda and Rosenthal, 2000; van der Meer-Kooistra and Scapens, 2008, 2015; Varoutsas and Scapens, 2015; Carlsson-Wall et al., 2017) has considered coordination and control in temporary settings through a minimal structures framework. In doing so, these studies draw on the work of Kamoche and Cunha (2001) who describe product development as a creative process, drawing a parallel with jazz improvisation in which the musicians do not have a specific score, instead they improvise and by working together they create something which is quite new. Specifically, they argue that 'all that jazz needs in terms of structure is a set of consensual guidelines and agreements which we conceptualize as minimal structures' (Kamoche and Cunha, 2001, p.744). Within product development projects, Kamoche and Cunha proposed a minimal structures framework 'where appropriate levels of responsibilities, priorities and procedures are clearly defined and combined with wide zones of manoeuvre' (2001, p.750). They showed how the combination of a social structure and a technical structure can together provide a firmness that guides the product development process whilst at the same time there is sufficient room left for creativity and innovation to flourish (van der Meer-Kooistra and Scapens, 2015).

Kamoche and Cunha (2001), however, discussed product development projects that were situated within a permanent organisational setting. Van der Meer-Kooistra and Scapens

(2015, p.72), on the other hand, considered lateral relationships, i.e. ‘relationships which could extend beyond the boundaries of a specific organisation, or where there is no specific hierarchical structure to control the relationships within an organisation’, and they added an economic structure and an institutional structure to the framework. Further, within the study by van der Meet-Kooistra and Scapens (2015) accounting is conceptualised as not being directly involved in the day-to-day operation of the projects, but instead management accounting information sets the boundaries within which the project can take place. In the absence of formal structures then, several other mechanisms, of which accounting is one, combine to govern and control the temporary organisation. In contrast to this, a recent study by Carlsson-Wall et al., (2017) finds that minimal structures, and in particular minimal management controls, may not be sufficient to provide structure and flexibility in short-term organisational forms. The conflicting results and the marginal role attributed to accounting and control in this instance warrants further investigation, and forms the focus of the current study which posits that accounting numbers play a central role in temporary organisational settings.

Another theme highlighted in the literature that is of relevance to this thesis is the importance of time-based coordination (Bakker et al., 2010; Burke and Morley, 2016). Temporal coordination involves organising and managing activities by mapping them to an activity map that creates temporary parameters to which participants can adhere to (Ancona et al., 2001). Gersick (1989) demonstrates the significance of temporal coordination for the coordination of tasks where organisational members have a deadline for producing a novel outcome, where organisational members have significant control over their own actions, and where the path to the final goal or outcome cannot be specified in advance.

Within the accounting literature, budgets have been recognised as devices for the structuring of time by providing participants with micro temporal structures that provide the basis for their day-to-day activities (Orlikowski and Yates, 2002). Accounting, through reporting periods and budgets, contribute to the shared notion of time, with budgeting defining what should be done, when it should be done, how it should be done and by whom (Quattrone, 2005). Budgets serve as ‘practices around which the temporal aspects of economic affairs are negotiated and attempts are made to actively define frequently contested notions of temporal activity’ (Hopwood, 1989, p.1). Indeed, accounting practices have been recognised as being part of a broader process of standardisation (Miller and O’Leary, 2007). Accounting, therefore, has a potential role to play in defining temporal

priorities and sequences of action (Quattrone, 2005). This notion is important to the current study as the recording budget is used by record producers in the coordination of artist-funded record production projects

Project based organisations, firms and enterprises have thus been conceptualised within prior literature as being important to the successful organisation and management of modern businesses. However, most these studies continue to be concerned with identifying and commenting upon the organisational forms of temporary organisations, whilst more recent research in this area has broadened the focus from temporary organisations to concentrating on wider forms of temporary organising. These studies have conceptualised temporary organising to be an example of reflexive structuration whereby individuals have the capabilities to reflexively monitor and adapt the practices of temporary activity whilst also considering the antecedents and potential future consequences of such activity (Bakker et al., 2016). Temporary organising is postulated to be a process of continual reproduction of social structures. These studies draw upon Anthony Giddens' structuration theory, which is concerned with the relationship between human agency and structure.

As the aim of this thesis is to consider the use of accounting numbers in this process of temporary organising, a theoretical framework for social functioning of accounting is required. In prior accounting research, structuration theory has emerged as an appropriate theoretical lens for the study of accounting in this manner (Feeney and Pierce, 2016). Structuration theory is useful for researching the processes by which organisations are constituted through space and time whilst also considering aspects of knowledgeable human agency, and has been used within accounting literature to consider how accounting is implicated in the day-to-day activities. In line with this, the use of structuration theory in accounting is expanded upon further in the section.

2.4. Structuration-based accounting research

In 1985, Roberts and Scapens introduced Anthony Giddens' structuration theory into accounting research, postulating that it was a useful tool for considering how accounting influences social and organisational practice and for understanding how and why accounting is mobilised in everyday life. As such, structuration theory is one of the many theories put forward in recent decades that have challenged the economic rationality that had dominated mainstream accounting research (Baxter and Chua, 2003). By representing an interpretive approach to accounting research (Boland and Pondy, 1983, 1986; Jönsson

and Macintosh, 1997), structuration theory moves the focus of accounting research away from concentrating on the technical and mechanistic aspects of accounting towards considering how accounting numbers are intertwined in the everyday lives of individuals. Many accounting studies have since used structuration theory to understand the nature of accounting information and the role that it plays within organisations (Roberts, 1990; Macintosh and Scapens, 1990, 1991; Scapens and Roberts, 1993; Ahrens and Chapman, 2002; Conrad, 2005).

Prior accounting research utilising structuration theory has identified three main conceptualisations of accounting: accounting as structure, accounting as artefact, and accounting as an interplay between both (Englund et al., 2011). Considering the first of these, (the view of accounting as structure), studies have drawn on the work of Roberts and Scapens (1985) and Macintosh and Scapens (1991) who view accounting as a social structure. Within these studies, the focus is less on the formal systems and techniques of accounting themselves (e.g. Lawrence and Doolin, 1997; Lawrence et al., 1997; Jack, 2005), with research instead considering accounting as examples of the modalities of structuration (Englund et al., 2011). In such studies accounting is a structuring property of social systems. Beyond this, some studies (Granlund, 2001; Cowton and Dopson, 2002; Barrett et al., 2005) have focused on the accounting systems itself, conceptualising accounting as an artefact. In this sense, the concepts of modernity introduced by Giddens are drawn upon to conceptualise accounting as an abstract expert system (Jones and Dugdale, 2001). Finally, some studies have put forward that accounting is a social structure but have retained a focus on accounting artefacts (Dirsmith et al., 1997; Ahrens and Chapman, 2002; Granlund, 2002, 2003; Alam et al., 2004; Conrad, 2005; Uddin and Tsamenyi, 2005). Within this, researchers such as Caglio (2003) and Moilanen (2008) have viewed accounting as simultaneously being representative of a social system, whilst also containing structural properties (Englund et al., 2011). Most commonly studies have considered accounting as a social structure to be separate from accounting as a social system, and instead concentrated on analysing the interplay between these two elements.

Englund et al., (2011) also consider how accounting has been modelled within the literature. Studies have drawn on the ideas of structures as sets of rules (signification and legitimation) and resources (domination) to consider how accounting has been implicated in the daily practices of a plethora of social situations. For studies that view accounting as a signification structure, accounting is modelled as either being a cognitive scheme for the

interpretation of reality, or as a language through which reality is socially constructed. Considering the former, accounting is a set of concepts, like a language, that can be drawn upon by actors. Accounting is viewed as a perceptual lens through which actors interpret reality and give meaning to their situation. This has resulted in accounting being considered as a language and set of concepts (Capps et al., 1989; Jayasinghe and Thomas, 2009), or as webs of semantic codes (Macintosh and Scapens, 1991). Accounting is a device that can be utilised by social actors to make sense of (organisational) activities (Macintosh, 1995), with accounting numbers often considered regarding (written) inscriptions (Boland, 1993; Englund et al., 2011). On the other hand, viewing accounting through a constitutive lens, some researchers have viewed accounting as actively shaping and creating reality through the creation of a certain way of seeing and understanding social activities (Macintosh and Scapens, 1990; Roberts, 1990). In this regard accounting is viewed as creating a specific way of seeing and is involved in the creation of abstract boundaries and territories (Roberts, 1990; Miller and Power, 2013).

As a legitimisation structure, accounting has been modelled either as a means of reflecting organisational and societal expectations, or as a means of sanctioning different forms of behaviour. Prior research has further identified that accounting has been conceptualised as either a window-dressing service that is utilised as a means of reflecting organisational and societal expectations, or as a device for sanctioning certain forms of interaction. Thus, accounting numbers have been used by organisational participants to send a specific signal to others in the interest of demonstrating that a sense of rationality and control is being observed. Finally, as a domination structure, accounting has been seen as a resource to be drawn upon in the exercise of power (Saravanamuthu and Tinker, 2003; Uddin and Tsamenyi, 2005), or as a wider ideological tool that is both embedded within and constitutive of social relations (Jones and Dugdale, 2001; Alam et al., 2004; Jayasinghe and Thomas, 2009).

Taken together these studies highlight that the transformative potential of accounting lies 'in the way in which, as a structure of meaning, it comes to define what shall and shall not count as significant within an organization' (Roberts and Scapens, 1985, p.450). Whilst structuration theory is not the only theory to offer such promise for accounting research, it has made several singular contributions to the body of research on accounting. First, the introduction of the duality perspective to studying accounting practices removes the previous conception of accounting as being either mainly structure centred or agency

centred. Regarding the former, the focus was on how domination structures (e.g., Miller and O’Leary, 1987) and legitimation structures (e.g. Berry et al., 1985; Abernathy and Chua, 1996) constrained accounting. On the other hand, agency-centred research challenged the idea that accounting information represent an objective reflection of reality by recognising the symbolic and subjective nature of accounting. The recursive relationship between structure and agency result in Englund et al., (2011) concluding that

“on this basis, we suggest that empirical studies applying these theories could usefully distinguish between accounting as part of social structure (i.e. as representing the non-situated and subject-less norms of conduct which bind time/space through their enabling and constraining properties) and the situated accounting practices as such” (Englund et al., 2011, p.504).

Accounting as a social structure cannot be observed as such, but we can observe the situated doing of actors and thus infer their form (Englund and Gerdin, 2008; Englund et al., 2011). Overall, structuration theory allows us to consider how accounting works as simultaneously an interpretive schema and as a facilitator for the exercise of power.

As discussed above, structuration theory has been enrolled in accounting research in several ways. Despite this, most studies have tended to passively adopt structuration theory and there have been little attempts to extend Giddens’ ideas. Further than this, accounting studies have tended to place more emphasis on the structures of signification, domination and legitimation, not placing enough emphasis on the role of agency. Coad and Glyptis (2014) state that this risks the dualism that Giddens was trying to overcome. Giddens recognised need for methodological bracketing, whereby researchers either give primacy to analysis of the knowledgeable agent or to how structures are produced and reproduced across time and space. This has led several studies (Coad and Glyptis, 2014; Coad et al., 2016) suggesting that accounting research should place more focus on the role(s) of knowledgeable agency for structuration processes across time. Accounting research taking this viewpoint is discussed in more detail in the following section.

2.4.1 Strong structuration theory and accounting research

As stated above, structuration theory has often been enrolled in accounting research. It has been postulated as useful for advancing our understanding of the routinised character of day-to-day accounting practices including the reasons for these practices enduring over

time as well as how knowledgeable agents reflexively monitor and change these practices (Englund et al., 2011). However, few studies (Roberts, 1990; Ahrens and Chapman, 2002) have fully considered the day-to-day practices through which accounting structures are continually produced and reproduced. Indeed, early structuration studies within the accounting literature (e.g. Macintosh and Scapens, 1990; Scapens and Roberts, 1993) tended to place more emphasis on the structural aspects of signification, domination and legitimation, underplaying the role of agency and risking the dualism that Giddens was trying to overcome (Coad and Glyptis, 2014). Several more recent accounting studies, however, have agreed with the assertion made by Englund et al., (2011) that accounting research should place more focus on the role(s) of knowledgeable agency within structuration processes, moving away from only focusing on structures by making use of Stones' (2005) strong structuration theory (Jack and Kholeif, 2007, 2008; Coad et al., 2016; Feeney and Pierce 2016; Harris et al., 2016; Makrygiannakis and Jack, 2016; Moore and McPhail, 2016; Stones and Jack 2016).

In their 2007 paper, Jack and Kholeif introduce strong structuration theory to accounting research by presenting a reinforced version of the theory, postulating that strong structuration theory is a useful tool for conducting substantive empirical research. Building on this, Jack and Kholeif (2008) look at the role of management accountants in the implementation of ERP systems from a strong structuration perspective. They study the contest over the role of the management accountant within a new organisation during the implementation of an ERP system, drawing conclusions about the role that management accountants play within this system. Strong structuration theory is used to analyse the relationship between the organisation and external bodies, where the authors state the limitations of both new institutional theory and structuration theory, which focus too much on the role of external institutions and too much on the unlimited ability of actors to respond to institutional pressures, respectively.

In addition to these initial ventures into strong structuration theory, agency-focused structuration theory research has been the subject of a 2016 special issue in *Accounting, Auditing and Accountability Journal*. As a result, we now have seen accounting research using strong structuration theory that has covered a wide range of contexts and topics such as the implementation of information technology systems (Jack and Kholeif, 2008), power struggles between engineers and accountants (Coad and Herbert, 2009), strategic investment decision-making (Elmassri et al., 2016; Harris et al., 2016), new product

development (Feeney and Pierce, 2016), financial crises (Makrygiannakis and Jack, 2016), carbon pricing (Moore and McPhail, 2016) and, most recently, accounting practices and reforms in central government (Adhikari and Jayasinghe, 2017).

In a contribution to the special issue, Feeney and Pierce (2016) apply strong structuration theory to the role of accounting in new product development (NPD). They identify new product development as involving a plethora of different actors who come together in a series of complex social interactions. Strong structuration theory is put forward by the authors as being useful for the study of accounting because it allows a broad view of social systems to be taken, which allowed the authors to develop an expanded picture of the cluster of actors involved in the new product development. At the same time, however, strong structuration theory also allowed the authors to examine the relevant internal and external structures that are present, as well as how these structures are continually (re)formed and modified by agents rather than the 'objective' characteristics of the structures with which they interact.

Feeney and Pierce (2016) conclude that accounting information is an external structure that provides its own system of recognisable procedures and patterns of behaviour whereby agents draw upon generally accepted codes and conventions that are familiar to everyone within the organisation. The authors point to the use of the terms revenue, cost, profit and loss as external structures as they are drawn upon by agents daily. How an agent engages with these external structures, it is postulated, depends on their internal structures. Different social actors are found to draw on accounting information differently depending on their internal structures. The authors see accounting information as being used as a legitimisation structure by some actors whereby all decisions must be backed up by accounting information. On the other hand, the informal use of accounting information by some social actors presents accounting as a signification structure that provides a company-wide interpretive scheme through which actors can communicate about NPD. It is noted by the authors that signification structures are, of course, interwoven with legitimisation and domination structures. Thus, conclusions are drawn here about the 'connecting tissue' between the different elements of the quadripartite of structuration that Stones (2005) introduced in strong structuration theory.

Two recent papers have been published using strong structuration theory as the theoretical underpinning. The first of these, Elmassri et al., (2016), considers the processes adopted by

organisational managers making strategic investment decisions in post revolution Egypt. The authors focus on how significant social, political and economic uncertainty impacts upon the utility of capital investment appraisal techniques employed in management accounting decision making. Strong structuration is enrolled by the authors to consider how their agents-in-focus, local Egyptian managers, responded to the impact of external structures in their strategic investment decision making (SIDM). In doing so, the authors posit that the influence and impact of external structures is a complex intertwinement of structures (internal and external) and agents.

More recently, the paper by Adhikari and Jayasinghe (2017) uses strong structuration theory to consider why and how key stakeholders of central government accounting in Nepal are involved in the reproduction of routinised accounting practices. Further, they consider how and why such actors resist external changes to these practices. The authors take as their agents-in-focus government accountants who have the authority to control budget routines and who maintain a powerful social position in their position-practice relation with agents-in-context, professional accountants and consultants. In summary, Adhikari and Jayasinghe (2017) find that differences exist between government accountants and the agents in context due to their position-practice relations. The position-practice relations of government accountants are made up by factors that have resulted in them being perceived as outsiders within their network of social relations and their identity has thus been constructed as bookkeepers rather than financial advisors.

Overall, there has been a recent uptake in research that places more emphasis on the role of knowledgeable agents in the process of structuration. In doing so, such studies have highlighted the importance of moving away from an inherent focus on structures towards more fully considering the importance of the active agency of social actors. In line with this, the present thesis also advocates the use of an increased agency-centred approach to structuration based research within accounting and aims to adopt and extend strong structuration theory by applying it to the use of accounting numbers in the process of temporary organising. In studying the use of accounting numbers in such temporary organisational settings, a broader definition of calculation and calculative practice is required as any investigation that occurs at the margins of accounting presupposes the possibility that the form and nature of accounting that is encountered may not fall neatly into the what we currently conceptualise as accounting. To this end, prior accounting

research into these domains which exist at the margins of accounting have expanded our conception the nature and role of accounting, which is now discussed in further detail.

2.5 The expanding conception of accounting numbers

Traditionally the use of accounting numbers has been closely associated with the concept of financial realism (Vollmer, 2007). Within this viewpoint, accounting numbers have been conceptualised as being representative of some underlying economic reality. Indeed, it is this notion of financial realism that has motivated previous accounting research viewing accounting as a neutral and objective technology for efficiently administering resources and aiding managers in rational decision making (Johnson and Kaplan, 1987; Quattrone, 2009). Within this conception of accounting, accounting numbers are seen to objectively map the financial reality of organisations. Accounting is therefore considered to be an objective, value-free source of information. In many instances, the idea that accounting numbers represent an objective, economic reality extends to everyday uses of numbers by individuals in social situations. There is an impression amongst participants that information on prices and costs, for example, are informational representations of economic values and accounting promulgates expectations of objectivity (Chua, 1996). There is a naturalised form of financial realism which permeates contemporary society as accounting numbers serve as signs that provide a wide range of meaning and messages to participants within social situations and these signs are seen to represent economic reality (Vollmer, 2007).

While this viewpoint has been somewhat dominant in the accounting literature, in response to a call by Anthony Hopwood (1978) to consider the behavioural and social aspects of accounting a range of accounting studies began to consider the wider role that accounting numbers play within society, moving the thinking away from the idea of neutral accounting numbers. Indeed, in their seminal study Burchell et al., (1980) remarked that accounting ‘...can no longer be regarded as a mere collection of techniques for the assessment of individual economic magnitudes’ (p.5-6). Accounting numbers were no longer recognised as purely informative signs that passively represent an economic reality but rather the use of accounting and accounting numbers can actively create realities by constructing boundaries around an organisation and its environment (Hines, 1988; Suzuki, 2003; Quattrone, 2009). The rejection of the concept of accounting as a tool for the objective reporting of economic information has resulted in a range of different sociological postulations about the nature of the use of accounting numbers in social situations. For

example, accounting has been afforded prevalence as a tool of capitalists used to control individuals (Hopper and Armstrong, 1991) as well as an apparatus of power (Miller and O’Leary, 2007). The result of the expansion in definition of the nature and purpose of accounting has been an expansion of the roles that accounting numbers play, and the uses that can be made of accounting numbers by participants within social situations.

Moving on from financial realism and the consideration of accounting numbers as a source of information, several contemporary studies have adopted the concepts of Actor Network Theory in highlighting the links between accounting and action (Vollmer, 2007). From this viewpoint, accounting itself is characterised as having different natures and purposes but maintaining a sameness that is consistent across varying uses (Quattrone, 2009). Accounting numbers are viewed as inscriptions that are mobile, stable and combinable (Robson, 1992) and can be transported from social situation to social situation, whilst maintaining their form and value, and latterly be dissected and reassembled (Vollmer, 2007). The combination of these elements leads to the ability of accounting numbers to be used for ‘action a distance’ (Miller and Rose, 1990; Robson, 1992). The viewpoint of accounting in action sees accounting numbers as ‘calculative practices’ (Hoskin and Macve, 1986, 1988; Miller and O’Leary, 1990), theorising that accounting numbers are practical tools for action as well as being relied upon as a form of written inscription (Robson, 1992; Preston, 2006; Quattrone, 2009).

As inscriptions, accounting numbers can be used by social actors to organise and manage social situations. This is particularly the case within already numericised environments (Vollmer, 2007). How these numericised environments come into existence has been explained in the accounting literature regarding the governmentality work of Rose and Miller, who themselves draw on the works of Michel Foucault. Rose and Miller’s governmentality approach links the use of accounting to the dissemination of programmes of government within contemporary society. Within this viewpoint, the use of numbers is linked to contemporary discourses and technologies of government and accounting is recognised as disciplinary technology, with accounting numbers seen as embedding social situations with the ideals of discipline. Governance, as defined by Rose (1999), refers to

“Problems, means, actions, manners, techniques and objects by which actors place themselves under the control, guidance, sway and mastery of others, or seek to place

other actors, organizations, entities or events under their own sway” (Rose 1999, p.16).

Rose and Miller’s governmentality is enacted through discursive mechanisms and is enabled through the deployment of ‘technologies of government’. These technologies consist of several technical devices including writing, numbering, computing, inscriptions, calculations and notions, and represent ‘the actual mechanisms by which authorities of various sorts have sought to shape, normalize and instrumentalize the conduct, thought, decisions and aspirations of others’ (Miller and Rose, 1990, p.32). It is in this sense that accounting comes to play a role in society, as Miller (2001) points out, as accounting and other calculative practices are examples of technologies of government that provide a mechanism through which macro-level schema can be enacted at the micro-level. At the micro-level technologies such as accounting numbers can act as a key mechanism through which the programmes of government can be articulated (Jeacle, 2014).

Accounting, as a disciplinary technology, is associated with the economic governance of populations and institutions in contemporary society and accounting numbers aid in forming a ‘habitat of numbers’ (Rose, 1991) that come to dominate social environments (Hoskin and Macve, 1994). Accounting numbers must therefore organise participants in a social situation to textualise social situations as numercised environments (Vollmer, 2007). Accounting has been shown to be a pervasive aspect in the everyday life of individuals (Mennicken and Miller, 2012), with the creation of a collective anticipation amongst participants in contemporary society regarding the presence of the discourse of accounting within their day-to-day activities. This includes temporary organisational situations that dominate creative and cultural activities such as record production.

Key to this process is that accounting also provides the signs required to decode accounting numbers in such a manner. The disciplinary outcome of accounting numbers can only emerge once participants within a social situation realise that accounting numbers that are produced by them, or attached to them, are going to be read and interpreted by some other (Vollmer, 2007). Thus, accounting numbers acquire significance in social situations as participants treat them as symptoms, and expect others to decode the accounting numbers in a similar manner. The shared interpretation of accounting numbers is important to the disciplinary impact. The circulation of accounting numbers, therefore, embeds the very situation in which they are (re)produced and utilised. The participants within a social

situation come to anticipate the disciplinary usage of accounting numbers by others. A collective assumption about the nature and use of accounting numbers is generated amongst participants within society in general, as well as within specific social situations.

Most of the above research focuses on accounting numbers as inscriptions. A focus on inscriptions considers accounting numbers as signals for action, rather than information. Invoking the idea of accounting numbers as inscriptions suggests that accounting numbers are still representative stand-ins for some underlying reality. Indeed, 'as indicators, numbers attract a diversity of pragmatic interests, resulting in impressive sets of problems participants subsequently try to come to terms with by the numbers' (Vollmer, 2007, p.580). Thus, when presented with problems in social situations, participants attempt to come to terms with that problem using accounting numbers. The use of accounting numbers is inseparable from action. As inscriptions accounting numbers are semiotic acts and are resources for making meanings. Most accounting research that considers accounting numbers as inscriptions focus on written inscriptions. More recently, however, there have been calls (e.g. Vollmer, 2007; Quattrone, 2009) to consider the use of accounting numbers in different forms aside from viewing accounting as solely accessed through the medium of the written word.

When considered in terms of written inscriptions, however, accounting numbers have semiotic potential. Along these lines, Quattrone draws on the work of Fabbri (1998) to note that inscriptions are semiotic acts, and that accounting 'can be perceived for its semiotic power in organising' (Quattrone, 2009, p.114). At its simplest, semiotics can be defined as the study of the life of signs in society. The basics of semiotics is concerned with the generation of meaning, and semiotics views linguistics as a model and applies its concepts to other phenomena, such as texts. The traditional approach to semiotics emphasises structures and codes rather than considering the function and uses of semiotic systems, including how these systems make up the everyday practices within the lives of individuals. The approach sees meaning as resulting from difference within contexts and semiotics is a technique for analysing these sign systems. A sign is something that represents or is a standard for something. Accounting is the overall structure or system which produces signs in the form of accounting numbers. The concept of accounting numbers as (written) inscriptions therefore lends itself to considering accounting numbers as a sign that purports to represent a reality. The meaning that accounting numbers carry, which has traditionally been linked to an objective economic reality as discussed in the previous section, will

impact on how accounting numbers are used within social situations by participants. The idea of accounting numbers as inscriptions and the focus on action instead of information presupposes that there is some relationship between these inscriptions and some inscribed reality (Vollmer, 2007).

More recently, the semiotic potential of accounting numbers has resulted in them being conceptualised as social resources whereby they can be utilised, read and interpreted through engagement by participants with semiotic superstructures, including technologies of calculation. Such hyperreal superstructures of signs are dependent on collective anticipation of numerical meaning by participants within social situations. Accounting numbers therefore become signs that are devoid of any true or ‘real’ meaning, and are not representations of any specific underlying economic reality. It is only through collective expectations about the use of accounting numbers that allows accounting numbers to be utilised as social resources. Through the extensive embedding of accounting numbers across social situations in contemporary society, accounting numbers can be used as a social resource to bring order to social situations, even in those situations where participants have not met before (Vollmer, 2007),

Along these lines, Vollmer (2007) points out that participants make use of accounting numbers not only in terms of a means of information or for calculative practices, but for expression, communication and the creation of meaning. The semiotic potential of accounting numbers to be interpreted by participants in different situations in differing ways is highlighted by Vollmer (2007) by emphasising the qualities that can be attached to accounting numbers. Firstly, Vollmer attaches two distinct qualities to numbers: *calculative and symptomatic*. Actors make use of accounting numbers in the former manner by relating numbers to other numbers through the universally accepted rules of arithmetic. As symptoms, each number is fundamentally different.

“Numbers might stand in for reality once their symptomatic quality is elaborated within sufficiently stable frames of consumption and reinforced by supportive upkeyings and associated calculative practices. This always remains a matter of empirical contingency. The power of accounting in governing expanding areas of economic life, for example, derives from institutionalizing an ‘accounting regime’ which is able to effectively regulate the utilization of financial numbers across an

increasing range of social contexts (cf. Jones and Dugdale, 2001, p.36)” (Vollmer, 2007, p.589).

In addition to these two qualities of numbers, Vollmer (2007) introduces the idea of the *existential* quality of numbers that can be achieved through an entanglement of participants in the use of numbers and the framing of activity. Both symptomatic and calculative qualities highlight the informational and numerical aspects of numbers, whilst existential qualities are instigated by the full range of problems that participants within social situations face in relation to coming to terms with numbers. It is using accounting numbers that participants come to relate to their social environment, to the institution, to the event, and to themselves. Even if reproductively keyed activity treats numbers as simple tokens of calculation, participants understand that symptomatic qualities will be keyed at a later point in time. Regarding the qualities of numbers, Vollmer (2007) concludes that:

“Symptomatic qualities relate numbers to realities, calculative qualities relate them to other numbers, existential qualities relate them to participants of social situations” (Vollmer, 2007, p.593).

Accounting numbers thus carry multiple meanings. The above concepts put forward by Vollmer (2007) therefore present a means of considering how participants use accounting numbers in social situations. The use of accounting numbers in different social situations alters the meaning of accounting numbers within that specific situation but what is consistent across social situations is that accounting maintains a sameness that is consistent across varying uses (Quattrone, 2009). Rather than maintaining this sameness as written inscriptions that carry information across diverse spaces and locales, accounting exists as a disembedded mechanism that is reconstituted through the routinised practices of social actors.

The ability of accounting numbers to be used across diverse situations located across time-space lies in their ability to be disembedded and subsequently reembedded within social situations. With respect to this, it is useful to consider Jones and Dugdale’s (2001) concept of the ‘accounting regime’. Drawing upon the ideas of Anthony Giddens, Jones and Dugdale (2001) define an accounting regime as:

“as a set of social practices constructed through the disembedding and reembedding of accounting as an abstract system that interrelates institutions of modernity and modern forms of reflexivity” (Jones and Dugdale, 2001, p.35).

According to the authors, for an accounting regime to operate, there must be a high degree of trust-in-systems to counter the risks of modern society and to present guarantees of the authenticity of its expertise in facing them. Further, it is noted that accounting regimes are temporary, partial and fragile in their nature and the construction of such regimes relies upon the creation of networks of actors. The use of accounting numbers in such situations is dependent on the reflexivity of knowledgeable agents, and may take a form that is different to what we have previously considered accounting to be. Thus, it is important to consider how the role, nature and form of accounting differs in such situations and it is only through expanding our conception of what accounting means that we can fully study the ways in which accounting is embedded within the day-to-day activities of social actors who are operating outside of formal and permanent organisational forms.

2.6 Conclusion

In line with aims of this thesis, the current chapter has reviewed the recent developments in the literature that recognises the importance of organisational forms that exist beyond the traditional permanent organisation. Additionally, the chapter has also reviewed the literature that has considered the role that accounting plays beyond traditional organisational settings, including the role that accounting numbers play in the production of popular culture. In doing so, the chapter highlights the value in researching the use of accounting at the margins of accounting, and the value of structuration-based approaches in studying the social functioning of accounting. Prior research in this area has expanded our understanding of the form and nature of accounting and has commented on the changing role that accounting numbers play within society. Accounting numbers have been postulated to be social resources that are drawn upon by participants as signs that reflect part of reality, but only because they can expect other participants to do the same. To consider the use of accounting numbers in the process of temporary organising, this thesis adopts a structuration based approach, and this is the focus of the next chapter.

CHAPTER 3: THEORETICAL FRAMEWORK

3.1 Introduction

The previous chapter presented an overview of the potential for studying the use of accounting beyond permanent organisational settings, and discussed how temporary organising has been conceptualised as a process of reflexive structuration. In line with primary aims of this thesis, the purpose of the present chapter is to discuss the theoretical framework that has been adopted in the current study. The theoretical framework is based on strong structuration theory, which is an extension of Anthony Giddens' structuration theory. The aim of the chapter is to provide the reader with an explanation of both theories, including providing a discussion of the criticisms of structuration theory and how strong structuration purports to solve these issues. The remainder of this chapter is structured as follows. Firstly, a discussion of how theory is viewed in this thesis is provided. Next, the basic tenets of Giddens original structuration theory are discussed, as well as the later work of Giddens on modernity which supplemented his original thesis. Then, a discussion of the perceived weaknesses of structuration theory is provided. Following this, the extension of structuration theory by Stones (2005) is discussed, including how the role of the knowledgeable agent is brought to the fore with the theory. The chapter then explains how it has been applied in this thesis. The chapter concludes with a brief conclusion.

3.2 On theory

Before invoking a specific theory, it is useful to first consider what is meant by theory. The foundation of a high-quality research study is linked to the theoretical frame through which the problem or phenomena is analysed (Ahrens and Chapman, 2006). This theoretical frame should allow the researcher to contribute to the continuing debate within the chosen area of study, with the theory being utilised as a tool for guiding the researcher in formulating the questions which motivate the research, for planning how the data will be gathered and for making sense of the data at the analysis stage. An exact definition of theory is difficult to ascertain and several scholars have offered their insights, some of which are mentioned in brief next.

One perspective offers that theory is 'an ordered set of assertions about generic behaviour or structure assumed to hold throughout a significantly broad range of specific instances' (Sutherland, 1975, p.9), whilst Gray (2009) states that:

“Theory is, at its simplest, a conception of the relationship between things. It refers to a mental state or framework and, as a result, determines, inter alia, how we look at things, how we perceive things, what things we see as being joined to other things and what we see as ‘good’ and ... ‘bad’” (Gray, 2009, p.6).

Thus, individuals understand the world around them in line with a certain set of perceptions and beliefs. With respect to conducting research, stating the theoretical position adopted by the researcher is important as it underpins several aspects of the study. May (2011) highlights the reciprocal relationship between research and theory, stating that: ‘...for social research to both intellectually develop and to be of use in understanding and explaining the social world, we need theory and theory needs research’ (p.30). A theory provides a frame of reference for understanding, evaluating and interpreting the relationships between the phenomena under study.

The theoretical framework that is adopted by a researcher should be considered as a ‘scaffold’, according to Walsham (1993), who states ‘a good framework should not be regarded as a rigid structure, but as a valuable guide to empirical research’ (Walsham 1993, p.71). This thinking stems from the notion that there is no best theory, with a social theory at best an attempt to come to terms with the complexity of the world that we live in. Thus, within interpretive studies, Walsham views the theory as creating a sensible theoretical basis on which to inform the main topics of the thesis and to influence the early empirical work.

The theoretical framework discussed in the current chapter was used in the following ways: to refine the research questions, to inform the research design and to provide the basis of analysis of the data. The contribution of this thesis will be to extend the previous use of strong structuration theory in accounting research by highlighting how the theory helps us understand the use of accounting numbers in the reflexive process of temporary organising within the setting of popular cultural production. Before discussing in more detail how the selected theory is applied within the current study in section, the interim sections discuss first the original structuration theory that was put forward by Giddens followed by a summary of the extension of this theory by Stones (2005).

3.3 Structuration theory

3.3.1 What is structuration theory?

The work of Anthony Giddens is concerned with the relationship between human agency and structure, with emphasis placed on the (re)production of order in social institutions. The application of structuration theory is particularly useful when researching the processes by which organisations are constituted through space and time as well as aspects of knowledgeable human agency as, according to Giddens (1984), organisations are:

“collectivities in which the reflective regulation of the conditions of system reproduction looms large in the continuity of everyday practices ... For reflective self-regulation, as a property of collectivities, depends upon the collation of information which can be controlled to influence the circumstances of social reproduction. Information control, in turn, depends upon information storage of a kind distinct from that available in individual recollection, in myths or story-telling or in the practical consciousness of ‘lived’ tradition” (Giddens, 1984, p.200)

Further, structuration theory is useful for considering the use of technologies, such as accounting numbers, by knowledgeable actors in constituting such organisations. Giddens believes in a reflexive sociology that engages with ‘frames of meaning’ within the practices of everyday life (Giddens, 1984, p.284), and how such social practices create and realise the structures which influence behaviour. In formulating his theory of structuration, Giddens was concerned with commenting on the production, transformation, reproduction and dissolution of social institutions, thus:

“Structuration theory is concerned with the interplay of agents’ actions and social structures in the production, reproduction, and regulation of any social order. Structures, existing in virtual time and space, and drawn upon by agents as they act and interact in specific time–space settings are themselves the outcome of those actions and interactions” (Giddens, 1994, p.172).

Structures, as conceptualised by Giddens, depend on the reproduction of structural principles by knowledgeable individuals. Structural principles are sets of transforming rules or principles which represent the properties of social systems. These principles are the beginning of social order which is reproduced through individuals’ actions. Structures and systems are recursively interrelated through Giddens’ concept of duality of structure.

The rules and resources that actors draw upon in the (re)production of social systems can be considered to themselves to be a product of social action. Systems are patterns of relationships that are (re)structured through social practices. Systems have structures but are not structures themselves.

Giddens, then, is describing the continuous process of social reproduction at the societal level, at the institutional level, and at the personal level. In doing this, Giddens distinguishes between the practices that generate social order within social situations and the forces that generate such practices. With respect to the practices, Giddens refers to *social systems*. When referring the production of social patterns, he refers to *social structures*. Social *systems* are the actual activities of actors in specific time-space settings that are linked to specific subjects (Englund et al., 2011). Social *structures* are the structural properties that allow for the binding of time-space. These structures exist outwith the time-space and are marked by a virtual existence and the absence of the subject (Giddens, 1981, 1984). The notion of structure in structuration theory is developed further in the next section.

3.3.2 Structure

Giddens' theory is based on the idea of structural principles which he presents as mental maps that individuals apply across a range of situations. These mental maps are transportable and transposable, and part of both the process and the outcome of the (re)production of action. Thus, they are implicated in the (re)production of social institutions,

“The most deeply embedded structural properties, implicated in the reproduction of societal totalities, I call structural principles. Those practices which have the greatest time-space extension within such totalities can be referred to as institutions” (Giddens, 1984, p.17).

Structures are formed and reformed through social interactions. ‘Structures’ thus refer to the social structures generated by individuals in social situations at particular points in time. Structures can be changed and modified by the action and behaviour of individuals and only exist in so far as they are reproduced in the actions and activities of said individuals. This action belongs to knowledgeable actors who reflexively monitor their actions based on their knowledge of the structuring properties of social systems. Overall, then, structures are defined by Giddens as,

“Rules and resources [that] are recursively implicated in the reproduction of social systems. Structure exists only as memory traces, the organic basis of human knowledgeability and as instantiated in action” (Giddens 1984, p.377).

There are three interrelated modalities, or structures, which underpin the theory of structuration. The first, *interpretive schemes*, is described by Giddens as the ‘core of mutual knowledge whereby an accountable universe is sustained’ (1979, p.82). *Norms* are the ‘actualisation of rights and enactment of obligations’ (1976, p.86). Finally, *facilities* are ‘reproduced relations of autonomy and dependence in social interaction’ (1979, p.93). Interpretive schemes give rise to modes of signification whilst norms give rise to modes of legitimation and facilities to modes of domination. *Structures of signification* are the general interpretive schemes that are necessary for communication between actors within social situations. Through these interpretive rules, individuals are provided with a means of interpreting events and giving meaning to their interactions. *Structures of legitimation* provide a means of sanctioning forms of conduct within social situation. These two elements are constituted by what Giddens calls rules. Rules are connected to the generation of meaning and sanctioning of behaviour. For Giddens, rules are ‘typified schemes’ which actors use ‘in the course of their daily activities to negotiate routinely the situations of social life’ (1984, p.22). Rules are therefore drawn upon by actors in different ways depending on the social context that the actor finds themselves in. The final element is *structures of domination* which concerns the enactment of power in social situations facilitated using both *allocative* and *authoritative* resources, summarised in table 1 below. Each of these three elements are linked. By relying on structures and the related modalities of structuration, socially constructed order may be institutionalised or, in other words, a frame of mutual meanings is communicated, a system of authority and power is established and a moral code of conduct can be identified (Busco et al., 2009).

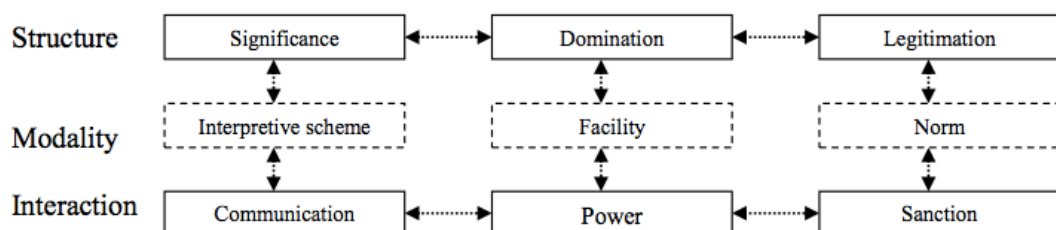


Figure 1: Giddens' duality of structure (Giddens, 1984, p.29)

3.3.3 Rules

As discussed in the previous section, Giddens views structure as made up of rules and resources that both shape human action and are shaped by such action. The former, rules, are ‘techniques or generalisable procedures applied in the enactment/reproduction of social practices’ (1984, p.21). Rules have numerous qualities: they can be ‘intensive or shallow, tacit or discursive, informal or formal, weakly or strongly sanctioned’ (1984, p.22). Agents within social situations are knowledgeable in that they have a shared awareness of rules, an awareness that ‘provides for the generalised capacity to respond to and influence an indeterminate range of social circumstances’ (1984, p.22). Rules are something, therefore, to be drawn upon by actors in different circumstances and social situations and are thus a virtual concept, waiting to be utilised. Giddens’ notion of rules is an area of his theory that has been identified for criticism, particularly by William Sewell (1992). Sewell criticises Giddens’ lack of elaboration of the concept with Sewell suggesting the use of ‘schemas’ instead of ‘rules’ to solve a perceived issue with rules being confused with those prescriptions laid out in statute, for example. Rules, according to Giddens, are collected within specific frames that become collections of rules that help to regulate activities and govern activities that enable specific practices to take place.

3.3.4 Resources

Resources are ‘the media whereby transformative capacity is employed as power in the routine course of social action’ (1979, p.92). There are two types of resources as identified by Giddens (1984):

“Allocative resources refer to... forms of transformative capacity... generating command over objects, goods or material phenomena. Authoritative resources refer to types of transformative capacity generating command over persons or actors” (Giddens, 1984, p.33).

For a social actor to become involved in a process they must have the power to influence that situation, and this can be enacted by drawing on different resources. Power is part of the process of interaction and plays an integral part in the social lives and day-to-day interactions of individuals. ‘Resources are media through which power is exercised as a routine element of the instantiation of conduct in social reproduction’ (Giddens, 1984, p.16). It is also part of the space-time continuum through which actors have power exercised upon them as superiors use resources over them. However, such actors can also

use these resources as a means of enacting power over their superiors. This is known as the dialectic of control. Resources are thus the ‘structured properties of social systems, drawn upon and reproduced by knowledgeable agents in the course of interaction’ (1984, p.14). Resources are classified by Giddens as falling into two categories: allocative resources and authoritative resources. Resources have an inherently transformative potential which results in resources being virtual phenomena with no material existence.

Allocative resources ‘refer to capabilities - or, more accurately, to forms of transformative capacity - generating command over objects, goods or material phenomena’ (Giddens, 1984, p.405). Allocative resources are material features of the environment, means of production/reproduction, and produced goods. *Authoritative resources* ‘refer to types of transformative capacity generating command over persons or actors’ (Giddens, 1984, p.405). Authoritative resources are therefore those resources which organise time-space, allow for the (re)production of the body, and allow individuals the chance for self-expression. With respect to the organisation of time-space, this relates to the regionalisation within which the everyday lives of individuals are constituted. Authoritative resources therefore consist of the technical knowledge, authority and linguistic skills of actors:

“Some forms of allocative resources (e.g. land, raw materials etc.) might seem to have a real existence.... In the sense of having a ‘time-space’ presence this is obviously the case. But their ‘materiality’ does not affect the fact that such phenomena become resources ... only when incorporated within processes of structuration. The transformational character of resources is logically equivalent to, as well as inherently bound up with the instantiation of ... codes and normative sanctions” (Giddens 1984, p.406).

Resources therefore play a role in the transformative process of ordering within social settings. According to Giddens, it is the ‘containers’ that store the allocative and authoritative resources that generate the structural principles. The storage and passing on of information is an important aspect in the notion of time-space distinction.

Table 1: Allocative and authoritative resources (adapted from Giddens, 1984, p.28)

Allocative Resources	Authoritative Resources
1. Material features of the environment (raw materials, material power sources)	1. Organisation of social time-space (temporal-spatial constitution of paths and regions)
2. Means of material production/ reproduction (instruments of production, technology)	2. Production/reproduction of the body (organisation and relation of human beings in mutual association)
3. Produced goods (artefacts created by the interaction of 1 and 2)	3. Organisation of life chances (constitution of chances of self-development and self- expression)

3.3.5 Duality of structure

Structure, then, is made up for ‘rule-resource sets’ (1984, p.377) that have a virtual existence. Structure is not a physical manifestation. Structure exists ‘only in its instantiations in practices and as memory traces orientating the conduct of knowledgeable human agents’ (1984, p.17). The result of this is a view of structure as ‘both medium and outcome of the practices they recursively organise’ (1984, p.25). The activities of knowledgeable actors are the means through which structures are created and recreated, and simultaneously reproduce the conditions that make such activities possible. Structure both constrains and enables,

“All action occurs in contexts that, for any given single actor, include many elements which that actor neither helped to bring into being nor has any significant control over ... it has to be emphasised that what for one individual is a controllable aspect of the social milieu may be for others something which ‘happens’ rather than something which is ‘made to happen’” (Giddens, 1984, p.346).

Important to structuration theory is the notion that the agent is reflexive and knowledgeable, able to talk about how they act and why they act in certain ways. Structuration theory, therefore, is useful for capturing the relationship between social systems and the very actors that constitute those systems. Of central importance to both structuration theory and the current study is the notion of the knowledgeable agent, which is elaborated upon further in the following section.

3.3.6 The knowledgeable agent

An important aspect of Giddens' theory is the knowledgeable agent. Within organised social situations individuals reproduce the means of communication and power relationships, and social organisations provide the setting for the reproduction of structural principles by individuals who are 'knowledgeable agents'. Individuals have the capacity to transform social situations and are thus presented as 'skilled actors' (Goffman, 1983), who analyse their own behaviour through a process of reflexive monitoring and can achieve a detailed understanding of the activities that are connected to their actions. Further than this, actors monitor the context within which action and interactions are taking place.

In their role as knowledgeable agents, social actors utilise interpretive schemes to communicate meaning and act. This action is followed by both intended and unintended consequences, 'from the core of mutual knowledge whereby an accountable universe of meaning is sustained through and in processes of interaction' (Giddens, 1976, p.83). The focus of Giddens' attention is therefore on what people do, rather than what they think. Yet, with respect to the consciousness, Giddens notes that for individuals taking part in their day-to-day activities, there exists either practical consciousness or discursive consciousness. The former is the tacit practical knowledge that is known by actors, that cannot be easily distinguished. The latter, on the other hand, refers to those things that individuals can describe, along with their reasons for doing them.

The daily activities of actors are therefore produced through processes of reflexivity and rationalisation. Society itself is an outcome of the 'skilled performance' of actors in the manipulations of interactions with others:

"The production or constitution of society is a skilled accomplishment of its members, but one that does not take place under conditions that are either wholly intended or wholly comprehended by them...The key to understanding social order ...is not the 'internationalization of values', but the shifting relations between the production and reproduction of social life by its constituent actors" (Giddens, 1976, p.102).

The agency of individuals is closely related to their ability to cause change in their social situation (Giddens, 1984). The power of individuals to influence change stems from their reflexivity and knowledge of their actions and social context. Structure can't exist without

agency, and agency can't exist without structure. Action is therefore intertwined with the power of actors to influence and change situations, and thus power has a transformative capacity. However, the ability of actors to impact their social situations results in both intentional and unintentional consequences occurring. At the very centre of agency for Giddens, therefore, is the notion of knowledgeability as for actors to act they need to know how to act. Actors are thus 'highly "learned" in respect of knowledge which they possess' (1984, p.22). For purposeful action to take place, knowledge of how to act is an essential prerequisite. Within Giddens framework, actors must be aware of the resources that are available to them to select and apply behaviour appropriate to the given social situation.

The above sections have summarised the main features of structuration theory. Before proceeding to discuss the extension of this theory by Stones (2005), the following sections discuss the later work of Giddens, which is concerned with how modern societies function and is important to considering how resources such as accounting are disembedded and re-embedded within social situations and used by knowledgeable agents.

3.4 Modernity

3.4.1 Giddens' postulations of modernity

One of themes that Giddens developed in his later work is that of modernity. According to Giddens we are not living in a post-modern era but rather living through a period of late modernity. He states that we have not advanced beyond modernity but that we are simply living through a more developed version of it. Giddens notion of modernity is a useful way of thinking about the modern social institutions that constitute contemporary social life for social actors.

Contemporary society, in the eyes of Giddens, is a distinct system of social relations. He is concerned with how social systems 'bind' time and space, with the problem of order being one of time-space distancing, or the conditions under which time and space are organised to connect presence and absence. The level of time-space distancing is greater in modernity. Indeed,

“The dynamism of modernity derives from the *separation of time and space* and their recombination in forms which permit the precise time-space 'zoning' of social life; the *disembedding* of social systems (a phenomenon which connects closely with the factors involved in time-space separation); and the *reflexive ordering and*

reordering of social relations in the light of continual inputs of knowledge affecting the actions of individuals and groups” (Giddens, 1990, p.16).

According to Giddens (1990), then, there are three sources of the dynamism of modernity: the separation of time and space, the development of disembedding mechanisms, and the reflexive appropriation of knowledge. The combination of these three elements results in modern life being compared to being aboard a ‘careering juggernaut’.

3.4.2 Separation of time and space

Giddens (1990) is concerned with how order is achieved in contemporary life, and how social systems ‘bind’ time and space. In considering this, Giddens (1990, p.14) speaks of the problem being one of ‘time-space distancing’, in other words ‘the conditions under which time and space are organised to connect presence and absence’. Overall, Giddens defines this notion as ‘the stretching of social systems across time-space, based on mechanisms of social and system integration’ (Giddens, 1990, p.377). Increasingly with modernity, then, coordination of the constituent parts of social systems takes part in situations of absence, rather than through co-presence.

In pre-modern societies, time was inherently connected to both space and place until the creation of the mechanical clock and the uniform acceptance of the social organisation of time. Giddens (1990) offers the creation of standardised calendars as well as the standardising of time across different regions. The emptying of time is related to the emptying of space, and Giddens argues that coordination across time is the means of controlling space. The notion of ‘empty space’ arises from the separation of space from place where place is the physical setting of social activity. In pre-modern societies, space and place coincide and social life takes place with an emphasis on localised activities where the idea of presence is particularly important. Modernity, Giddens argues, separates space and place through the fostering of relations between actors who are locationally separated, or ‘absent’. The development of empty space is related to two main factors: ‘those allowing for the representation of space without reference to a privileged locale which forms a distinct vantage-point; and those making possible the substitutability of different spatial units’ (Giddens, 1990, p.19). Timetables, for example, are time-space ordering devices. The separation of time and space is the primary condition for the process of disembedding that forms a significant part of Giddens’ theory. Disembedded institutions extend separation of time and space. Further, the separation of time and space allows for the creation of the

rationalised organisation, with Giddens conceptualising modern organised as dynamic institutions that can connect the local and the globe.

3.4.3 Disembedding mechanisms

With respect to modernity, Giddens (1990) examines contemporary life as being constituted by an array of abstract systems. These systems can stretch across space and time through a process of disembedding. For Giddens (1990, p.21), disembedding refers to the ‘the “lifting out” of social relations from local contexts of interactions and their restructuring across indefinite spans of time-space’. Two notions are central to the processes of disembedding, with abstract systems being made up of symbolic tokens and expert systems.

Symbolic tokens refer to ‘media of exchange which have standard value, and thus are interchangeable across a plurality of contexts’ (Giddens, 1991, p.18). Whilst Giddens does not provide an in-depth analysis of his notion of symbolic tokens, he does focus on one example: money. Money can be stored and moved across several diverse locations, thus it is ‘a means of bracketing time–space by coupling instantaneity and deferral, presence and absence’ (Giddens, 1990, p.25). The second aspect of abstract systems, and a further important disembedding mechanism, is the idea of the *expert system*. Day-to-day life, according to Giddens (1990), is structured by expert systems which are ‘disembedding mechanisms because, in common with symbolic tokens, they remove social relations from the immediate context’ (Giddens, 1990, p.28).

For laypersons, engagement with expert systems is achieved through access points. An access point is where an individual connects with an expert to gain access to an expert system. It is at this point in which re-embedding occurs, ‘the reappropriation or recasting of disembedded social relations so as to pin them down ... to local conditions of time and place’ (Giddens, 1990, p.80). Reembedding at local access points is an important aspect of establishing trust in the mind of the client (Giddens, 1990) and it relies heavily on the ‘facework’ (Goffman, 1969) of the expert. Increasingly in the global world, the access point between the client and the expert system has changed. No longer is facework as important as the internet is often utilised in the first instance. With respect to record production, however, facework remains extremely important with the interactions involved in the production of recorded taking place, often, in a situation of co-presence between recording artists and record production staff.

3.4.4 Trust

Trust is considered by Giddens (1990) to be inextricably integrated with modern institutions. Using the concept of monetary tokens, Giddens (1990) highlights that when using money an individual does so on the presumption that others will honour the value of said tokens. Trust is important to the maintenance of social order:

“The confidence that most people have in the continuity of their self-identity and in the constancy of their surrounding social and material contexts of action” (1990, p.92).

As previously stated, trust is central to the notion of abstract systems put forward by Giddens (1990). Abstract trust is central to modern institutions, with individuals placing trust in systems of knowledge and expertise in which they themselves have very little knowledge. Giddens (1990) puts forward as a reason for this occurrence the fact that from an early age individuals are socialised into believing in the science and rationality of such systems. We are happy to drive motor vehicles with only a basic understanding of how they work, for example. At a more personal level,

“Trustworthiness ... [is] established between individuals who are well known to one another and who, on the basis of long term acquaintance, have substantiated the credentials that render each reliable in the eyes of the other” (1990, p.83).

Closely related to the idea of trust is that of risk. Giddens considers modernity to be constituted by risk, from the risk of a catastrophic nuclear war to environmental disaster which increasing in an expanding natural and institutional environment. Thus, trust manifests in both trust-in-systems and trust-in-persons when abstract systems are subsequently reembedded in specific contexts. It is here where laypersons encounter access points that link personal and systems trust.

3.5 Criticising structuration theory

Although widely used in several academic disciplines, Giddens’ structuration theory has been criticised for being, in part, fundamentally underdeveloped (Cohen, 1989; Stones, 2001; 2005; Jones and Dugdale, 2001; Coad et al., 2015; Coad et al., 2016; Stones and Jack, 2016). One of the main criticisms of structuration theory is the combination of individual agency and social structure into a ‘single recursive relationship’ that combines

both individualism and structuralism (Englund and Gerdin, 2008). Archer (1995, 1996) is particularly critical of structuration theory and suggests that in Giddens' conceptualisation structures appear only to be a product of contemporary practices, which ignores the impact of past practices or present action. In reaction to this, Archer (1995, 1996) posits that structures pre-exist agents but that they are transformed and reproduced through the actions of agents. Structures thus constrain and enable agents whose actions produce intended and unintended consequence which in turn reproduce or transform the initial structures.

Structuration theory is further criticised for being underdeveloped with respect to considering social positions and different clusters of actors over space and time and a resultant treatment of all social actors as homogeneous. Actors share structures of signification, legitimation and domination which results in similar actions and practices being carried out. It is therefore important to take into consideration the position-practices of different clusters of social actors. Criticism of Giddens' approach therefore centres on the overemphasis on abstract macro level analysis of the structures of signification, legitimation and domination that follows from its use, which often results in the role of agency being somewhat ignored. Further, the extent to which agents utilise external structures is viewed by many as being downplayed by Giddens. External structure is represented by position-practice relations and is an important link between agency and structure at the meso and ontic levels. A lack of consideration of these issues has resulted in studies being weak in relation to explaining how knowledge agents draw upon and (re)produce structures in specific settings (Conrad, 2005; Englund et al., 2011).

Structuration theory sees structures and agents in a duality relationship, considering each element as independent from the other. Cohen (1989) argues for dualism, constructing agency and structure as mutually intertwined. Stones (2005) takes the criticism further by stating that there is 'no place in structuration theory for external structures that either pre-exist agency, or have a causal influence on the outcome of agent's practices' (p.61). Stones, then, argues that external structures are conditions that enable and constrain agents in (re)producing social practices. Stones (2005) criticised the methodological bracketing approach that Giddens advocated, stating that it leaves 'no effective space for the structural-hermeneutic nexus of structuration theory' (p.43), and he seeks to point out that not everyone within an organisation will interpret situations in the same way. To overcome this, Stones (2005) believes that to study social phenomena times and places, it is necessary to switch to studying 'ontology-in-situ' (p.76). In response to these criticisms, Stones

claims to have expanded structuration theory to take account of these issues, and this is discussed in more detail in the following section.

3.6 Strong structuration theory

3.6.1 Introducing strong structuration theory

Considering the shortcomings identified in the previous section, Rob Stones (2005) builds on and extends Giddens' original structuration theory. Stones' (2005) theory focuses on the agent's conduct and context to produce a more nuanced approach to considering structuration processes, specifically considering how agents draw upon structures and how they reproduce and change these structures in a routine or strategic manner. Overall then, strong structuration theory is concerned with the concept of agency rather than with a conception of structures looked upon only from the outside, and within strong structuration theory there is a focus on the relationships between clusters of actors. Through focusing on clusters of agents (individuals, teams or organisations) the networks of relationships, norms, sanction and power resources can be mapped and analysed (Jack and Kholeif, 2007).

Stones' (2005) strong structuration theory replaces the tripartite framework containing the three modalities of structure identified by Giddens (1984, p.29) - signification, legitimation and domination - with his own quadripartite framework. Giddens' modalities are downplayed in Stones work, as greater emphasis is given to the methodological bracketing of institutional analysis and the analysis of strategic conduct discussed in Giddens' original theory (Giddens, 1984; Stones, 2001, 2005; Scapens and Macintosh, 1996). In doing so, Stones (2005) re-conceptualises analysis in terms of agents' conduct and agents' context. In short, analysing the conduct and context of different clusters of actors is one of the schemes of interpretation, norms and allocation of resources (power) that Giddens identifies but Stones' broader approach allows for a less restricted form of understanding than the original (Jack and Kholeif, 2007). The next section discusses Stones' quadripartite framework in more detail.

3.6.2 The quadripartite framework

Stones (2005) introduces a quadripartite framework that splits up the duality of structure perspective into four analytically separate components: external structure, internal structures, active agency and outcomes. External structures are those structures that provide the conditions for actions for social actors. These are the (un)acknowledgeable conditions

that either constrain or enable action in agents. Whilst external structures are beyond the control of agents, the actions of other agents can influence the actions of agents-in-focus, with this type of structure being termed ‘independent casual influences’ (Stones, 2005, p.111). On the other hand, there will be situations where the agent has the physical capacity to resist external influences but where they feel they do not have the ability to resist. Stones calls these ‘irresistible external influences’ (p.112). Both these types of external structures provide agents with conditions of action and they are postulated as being mediated through position-practices (Stones, 2005). A position-practice can be defined as a social position, its associated identity and practice, as well as the network of social relations within which the relations take place (Greenhalgh and Stones, 2010). Position-practices are expanded upon further in the next section.

Considering next internal structures, these are split into two further areas by Stones (2005). Conjuncturally specific internal structures emerge from the rules and norms that are attached to a specific role or position and are essentially the situated knowledge of the social actor. This concerns the traditional structures of signification, legitimation and domination identified in structuration theory and these structures are often in the form of memories about situation specific practices that are driven by position-specific structures (Coad and Herbert, 2009). General dispositional internal structures, on the other hand, are the habitual and generalisable skills that belong to the actor such as their general view of the world and their habits of speech and gesture. The latter is similar in nature to Bourdieu’s habitus in that external structures are interpreted by social actors regarding their world view, habits of speech, attitudes and values (Stones, 2005; Coad and Herbert, 2009). Thus, these are those structures which agents draw upon without thinking and includes the,

“transposable skills and dispositions, including generalised world-views and cultural schemas, classifications, typifications of things, peoples and networks, principles of action, typified recipes of actions, deep binary frameworks of signification, associated chains and connotations of discourse, habits of speech and gesture, and methodologies for adapting this range of particular practices in particular locations in time and space” (Stones, 2005, p.88).

The third element of the quadripartite approach to structuration is active agency. Active agency is the way in which actors draw upon their internal structures and apply their existing knowledge to make sense of the social situation in which they find themselves in.

It represents the observable behaviour of actors where they act to confront external structures, motivated by their internal structures (Stones, 2005). Active agency is analysed by drawing on phenomenology, ethnomethodology and symbolic interactionism. The first of these is the study of social actors' shifting fields and horizons of action arising from the focused activity at hand. The latter of these concerns the subjective meaning of human behaviour and how social actors interpret and respond to the actions of other social actors. What we do in situations, therefore, depends on several complex interactions. Strong structuration theory focuses on the concrete ways in which agents combine these and other analytic components when considering their strategic terrain to produce outcomes which may be intended or unintended.

Finally, outcomes of structuration are the result of active agency and ultimately concerns how (inter)action influencing internal and external structures to change, reproduce or preserve them. Outcomes are the intended or untainted feedback of both internal and external structures, preserving them or changing them in the process (Greenhalgh and Stones, 2010; Coad et al., 2015). The quadripartite framework is summed up in figure 2, below.

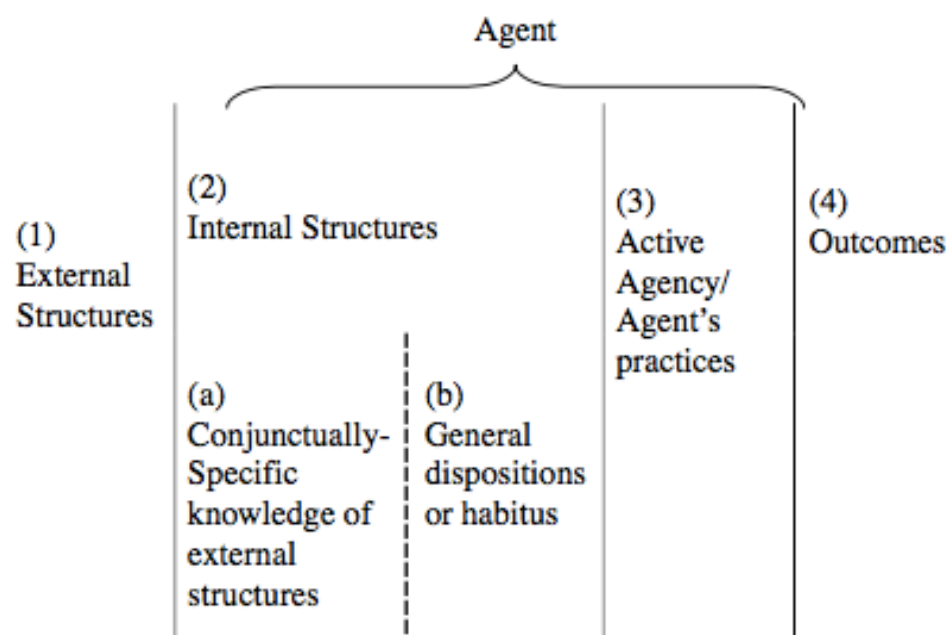


Figure 2: the quadripartite framework (Stones, 2005, p.85)

In strong structuration theory, Stones (2005) attempts to reconcile the differences between Archer and Giddens. Stones agrees that there is a need to make a temporal distinction between structure and agency but to overcome the problem of overly autonomous agency

it is postulated that a distinction should be made between external structures and internal structures. Much of the existing structuration theory based research has uncritically adopted structuration theory (Ashraf and Uddin, 2015) and thus reproduced those features of structuration theory which Archer (1995) criticises. The key contribution of critical realism to structuration based research, according to Modell (2017), is the clearer focus on exogenous structures as distinct from human agency. Exogenous structures are independent of human beings and their experiences, and thus are those structures that are rarely within the full grasp of individuals (Modell, 2017). Such structures manifest themselves in formal (organisational) positions occupied by actors and have a direct impact on their ability to change and/or resist accounting practices. Studies adopting this approach remain in the minority within structuration based research (Englund and Gerdin, 2014; Modell, 2017). This thesis addresses this issue by using strong structuration theory to investigate how accounting numbers are implicated in the day-to-day processes in which the temporary structures of artist-funded record production projects are continually (re)produced by knowledgeable agents. It does this by developing the idea of position-practices and concentrating on the situated praxis of social actors, concepts which are discussed in more detail in the following section.

3.6.3 Position-practices

One specific criticism of Giddens' original theory is that actors are viewed as being homogeneous. Whilst this is postulated by others as not being the case, it is recognised that clusters of actors have shared structures of signification, legitimation and domination across diverse domains (Jack and Kholeif, 2008). Agents operating across these domains therefore carry out similar institutionalised practices and it is therefore important to consider the position-practices of different clusters of agents. In relation to this, Stones builds on Cohen's (1989) notion of position-practices, who drew on the work of Bhaskar (1978). This links to Giddens' later work where he became interested in the time-space constitution of social systems and where he postulated that all social interaction depends on the positioning of individuals in the time-space contexts of activity. Within the methodological bracketing of institutional analysis and strategic conduct analysis that is central to Giddens' approach, the term 'social positions' is used to describe specific institutional roles that are a subset of social positions. Cohen (1989) criticises Giddens for not fully explaining how these fit within the duality of structure (p.208). The usefulness of position-practices arises from the ability of the researcher to highlight the 'identities,

prerogatives and obligations to form a link between structure and agency' (Cohen, 1989, p.210).

Position-practices highlight both the horizontal and vertical hierarchical relations between social actors. Stones (2005) adopts Cohen's (1989, p.210) definition of position-practices to stress,

"the enactment of identities, prerogatives and obligations so as to form a link between structure and agency. To speak, for example, of a Chief Executive Officer, is not only to refer to a positional identity, but also to a set of structured practices which position-incumbents can and do perform [whether the incumbent chooses to act as expected or to do otherwise]" (Stones, 2005, p.62)

Structures are virtual and exist only in the memory traces of social actors. Social positions and social systems are observable empirically and comprise the practices that link agents across time and space. Position-practice relationships exist where other actors occupy definite positions regarding one another as collectivities across time and space. This leads to social positions being somewhat concrete in their nature, at least in comparison to virtual social structures. This notion agrees with Giddens (1984, p.83), who states that position-practice relations contain 'structuring properties', i.e. they enable and constrain praxis. Giddens (1984) does not like the term role as he believes it is akin to written scripts which actors do their best to follow, thereby emphasising their 'given' character. Giddens does not reject the importance of custom, tradition and habit but would argue that the knowledgeable agent does not carry these out mindlessly or unreflexively. Actors thus act existentially (Macintosh, 1994).

The concept of position-practice has featured a few times in accounting and control research (Busco, 2009; Coad and Herbert, 2009; Jack and Kholeif, 2008). Despite this, Coad and Glyptis (2014) argue that position-practices,

more clearly sensitises accounting and control studies to how agents, situated in time-space contexts, draw upon their knowledge of situated practices, when engaged in the exercise of power, acts of communication and the imposition of sanctions (Coad and Glyptis, 2014, p. 158).

In their study, Coad and Glyptis (2014) argue for the need to focus on more concrete aspect of structuration such as the configuration and articulation of patterns between agents over time. Thus, they advocate the employment of the position-practice perspective that consists of four interrelated elements: praxis, positioning, capabilities and trust. The authors believe that the position-practice perspective complements previous structuration studies by focusing on the praxis of situated agents, considering their positioning in relation to others, considering the role of contradiction in social practices, the recursive cycles of disembedding and reembedding that link the local and the global and the complex nature of trust in the creation of order and coordination. Coad and Glyptis' (2014) study therefore gives greater prominence to the praxis and positioning which empathises the link between the praxis of situated agents and the (re)production of social practices.

To introduce the praxis perspective in their research, the authors first provide a definition. Praxis is the process by which capabilities are enacted or practiced, and it refers to the activity of agents. In structuration theory, structures enable and constrain practice whilst at the same time praxis creates, reproduces and changes structures. Cohen (1989, p.2) defines praxis as 'the nature, conditions, and consequences of...situated activities and interactions produced through the agency of social actors.' It represents activity which connects micro actions of individuals and groups with wider institutions in which those actions are located.

Social positioning refers to the specification of identity within networks of social relations (Giddens, 1984). Many social positions can be held by one individual across society. Important here is the idea that all social positions have rights and responsibilities that are institutionalised as expectations about that position should behave. At a more collective level, groups of individuals make up social situations and these positions carry institutionalised practices which act to locate one group in relation to another.

Within their theoretical approach, Coad and Glyptis (2014) replace Giddens' modalities of structure, which represent the rules and resources that agents draw upon when engaging in purposeful behaviour, with the idea of 'capabilities'. This is to capture the idea of both structure and praxis. This again places emphasis on the agent as being more than merely knowledgeable but also able to act upon that knowledge through practices. In replacing modalities with capabilities, the authors introduce three types of capability that they consider to be important when studying accounting and control. The first refers to the capability of actors to make use of established practices that are embodied in organisation

and intraorganisational routines. The authors state that such practices include routines, material objects and technologies through which control is constructed. Practices are those capabilities which are drawn upon by actors either consciously or unconsciously in their everyday lives. Structuration theory would posit that such practices contain structuring properties, representing resources, interpretive schemes and norms of behaviour that are drawn upon.

The second capability is actors deriving service from resources. It is the way in which resources are assembled, integrated and utilised that is advantageous to an individual. The final capability of relevance to control is the capability of social actors to envisage future position-practice relations. Giddens highlights the reflexive monitoring that knowledgeable agents carry out within their position-practice relationships. This involves assessing what they are doing, how other react to it, how other act, etc. Reflexion is about both the past and the future, and social actors can envisage future position-practice relations.

Finally, Coad and Glyptis (2014) speak of the importance of actors envisaging future position-practice relations. Thus, knowledgeable actors can reflexively monitor their current and future relationships regarding what others are doing and they react to interaction. Closely related to the above, the importance of trust is emphasised by the authors. Coad and Glyptis (2014) state that trust contributes significantly to position-practice relations as it reduces uncertainty with respect to how actors should behave.

3.7 The application of theory in this thesis

As discussed in chapter two, prior research has conceptualised temporary organising to be an example of reflexive structuration. Individual and collective action within the process of temporary organising depends on the structures of social systems and their recursive interplay. Social systems extend in time and space, and are what agents refer to in their organising practices. While structural theories provide traditional contextual views, and over-emphasise the impact of such structures on social interaction, interpretive approaches point to the role of agency in giving life to structures and contexts. Giddens himself saw social systems as being comprised of regularised praxis by knowledgeable agents who are positioned within networks of social relationships, with agents drawing on stocks of knowledge, rules and resources when carrying out situated practices. The current study thus adopts an interpretive theoretical interpretation in its adoption of strong structuration theory.

In the first instance, the current study used strong structuration theory to refine and formulate the research questions which underpin this thesis. Following this, and discussed in more detail in chapter four, the current study used the concepts of strong structuration theory to design a research approach that focuses on analysing the context and conduct of record producers. To address the primary aim of this thesis and to further our understanding of the use of accounting numbers by knowledgeable agents operating beyond permanent organisational settings, analysis centred on considering the praxis of knowledgeable individuals.

3.8 Conclusion

This chapter aimed to provide the reader with an explanation of the theoretical perspective adopted in the current study. In doing so the chapter first discussed how theory is viewed by the researcher before the basic tenets of Giddens original structuration theory were discussed, as well as the later work of Giddens on modernity. Following this, a discussion of the perceived weaknesses of structuration theory was provided, before the chapter then discussed the extension of structuration theory by Stones (2005), whereby the role of the knowledgeable agent is brought to the fore. The chapter then explained how the identified theoretical approach is applied in this thesis. As stated in the previous section, strong structuration theory was used at the design stage of the current research study as a tool to consider the use of accounting numbers by record producers. Based on the quadripartite framework put forward by Stones (2005) the current study adopted an approach based on assessing the context and strategic conduct of agents-in-focus, and this is laid out in more detail in chapter four.

CHAPTER 4: METHODOLOGY AND METHODS

4.1 Introduction

The aim of this chapter is to clarify the research methodology and methods employed in the current study. Every instance of conducting research is based on underlying philosophical assumptions that govern the researcher's view on how a research study should be conducted. The research methodology used in a research study is important because, according to Smyth and Morris (2007, p.424), research is 'informed by what we know philosophically, and its application affects what we come to know'. In establishing the methodological position of the research, the epistemological and ontological assumptions that the researcher brings to the research are of central importance (Ryan et al., 2002). Thus, the present chapter discusses the philosophical assumptions which underpin the current study, how these assumptions informed the overall design of the research project, as well as the steps conducted in achieving the objectives of the research. The chapter also discusses the research methodologies adopted for the current study including the methods for collecting and analysing data, as well as explaining the various stages and processes involved in the study. The chapter ends with a brief conclusion.

4.2 Philosophical assumptions

In any aspect of research activity, researchers are faced with several methodological considerations (Paterson et al., 2016). To select an appropriate methodology for their study, the researcher must consider their own views on the underlying nature of society and how this will impact on the research about to be conducted. According to Creswell (2013), there are four philosophical assumptions that underpin the world view of a given researcher: ontology, epistemology, axiology and methodology. Each of these are now discussed in turn, and the position of the researcher in relation to the present study is elaborated upon.

With respect to ontology, the first of the philosophical assumptions listed above, the main consideration in this instance is whether social reality exists independently of the human being who is experiencing it. Ontology refers to the branch of philosophy that is concerned with commenting on the nature and structure of the world, specifying the nature of reality and what can be known about it. Naturally it follows that there are several different realities and thus there are a range of different ontological positions that can be adopted within social science research. Burrell and Morgan (1979) famously presented a sliding scale approach to ontology by contrasting the nominalist view of the social world, which assumes that the

world has no real structure and that social reality is created only when individuals attach labels to their experiences to describe and explain them, with a realist view, which views the world as a tangible external structure independent of the consciousness of the individual present within it. With respect to research, assumptions of an ontological nature result in the choice of different epistemological approaches, research methodologies, and thus influence the type of research problems being investigated by researchers (Leavy, 2011). Regarding the present research study, the ontological position of the researcher is situated towards the nominalist end of the scale identified above. The researcher, however, acknowledges the existence of structures but considers social reality to be created only when said individuals draw upon and interact with these structures.

Next, epistemological assumptions refer to the nature of knowledge, with a specific focus on the relationship between the social world being investigated and the researcher (Burrell and Morgan, 1979). Knowledge is known only through the subjective experiences of people and thus epistemology refers to how researchers know what they know (Creswell, 2013). Several epistemologies exist, ranging from subjectivism to objectivism. Objectivism states that there is a reality that exists independent of social actors. On the other hand, subjectivism states that there is no pre-existing reality for the researcher to merely discover, rather stating that knowledge is created because of interactions between phenomena and researcher. It is towards the latter that the current research is situated. In the current study, the researcher adopts a position towards the subjectivist end of the scale whereby the researcher believes that research is an outcome of the inter-subjectivity between researcher and the participants of the research.

Axiology concerns the values and biases that researchers bring to their research (Creswell, 2013). The values of the researcher will influence the research design of the current study and will impact on what is chosen to be researched. Assumptions about the purpose of research are important in this regard. The researcher will bring values to the study which dictate whether they believe that the objective of research is to engender change, for example, or simply to create knowledge. Researchers operating with a positivist viewpoint see research as inherently valuable, postulating that the views of the researcher do not impact on the design or execution of research. At the other end of the scale, an interpretivist approach would suggest that the values of the researcher are central to the research approach and should be explicitly recognised and commented upon. As discussed in more detail in section 4.4, this thesis adopts an interpretivist informed research approach.

Finally, methodological choices determine how we acquire knowledge of the social world and the reasons for the choices we make as researchers when obtaining such knowledge (Burrell and Morgan, 1979; Creswell, 2013). In this instance, there are two methodological approaches suggested. An ideographic approach is achieved through getting inside situations by way of collecting first-hand information. Conversely, the nomothetic methodological approach is associated with quantitative methods of inquiry that are typical of the natural sciences whereby scientific tests are used to measure phenomenon against pre-determined hypotheses. In the current study, an ideographic approach is adopted, whereby qualitative research methods are used to answer the research questions. Again, this is discussed in more detail in section 4.4 onwards.

4.3 Approaches to research

The epistemological, ontological, axiological and methodological assumptions discussed in the previous section combine to form different schools of thought and approaches to research. There are several different approaches to research thus the current section focuses only on those approaches that have been most commonly utilised in social science and accounting research, namely positivist research, interpretive research and critical research (Creswell, 2013). Each of these approaches are now discussed in turn. This is followed by a discussion in section 4.4 of the choice of research methods in the current study based on the philosophical underpinnings of the researcher and the chosen approach to research.

4.3.1 Positivist research

Positivist approaches to research were initially developed within the natural sciences but have had a significant impact on the social sciences, including accounting. The positivist approach to research posits that there exists an observable external social reality that can be revealed through scientific investigation. This observable social world is governed by a set of clearly defined laws which, through empirical research, are postulated by positivist researchers to be the definite form of knowledge. Within this approach, human activity is said to be taking place in a readily observable context with the behaviour of individuals being wholly influenced by a reality that is external to them. Thus, positivism is underpinned by objectivism in that objects are independent of the researcher's knowledge of them, and positivist researchers are conducting research with the aim of unearthing causal relationships between the objective social world and its subjects.

Based on neo-classical economics, positivistic epistemological and ontological assumptions dominated accounting research (Ryan et al., 2002). The result of this are approaches to accounting research that aim to measure phenomena as a means of making sense of the social world. This approach to conducting research thus favours quantitative methods of inquiry which, from the point of view of accounting research, results in accounting researchers aligning the use of accounting numbers with financial realism, as discussed in chapter 2. Within this viewpoint, accounting is seen to be a neutral and objective technology for efficiently administering resources and aiding managers in rational decision making (Johnson and Kaplan, 1987; Quattrone, 2009). Accounting is therefore considered to be an objective, value-free source of information.

4.3.2 Interpretive research

In contrast to positivism, an interpretive approach to research suggests that there is no direct and observable relationship between researcher and the world, rather it states that knowledge is constructed through the interaction between researcher and social phenomena. Interpretivism therefore aims to explore social phenomena through the exploration of multiple realities, with the researcher considered to be part of the research environment (Gray, 2009). To understand the actions and behaviour of social actors, the knowledge and interpretation of the researcher is important.

The goal of interpretive research is to discover how individuals make sense of their social worlds within their everyday lives. Many social realities exist because of the various human experiences that can occur, based on an individual's knowledge, views, interpretations and experiences. Considering the epistemological aspects of the interpretive approach, the researcher and the participants of the research are involved in an interactive process of joint knowledge creation where knowledge is socially constructed. Methodologically speaking, the research is the product of the values of the researcher. The interpretive approach allows the researcher to ask 'why' and 'how' questions whilst aiming to understand the context in which participants are operating.

According to Crotty (1998), interpretivism seeks out the 'culturally derived and historically situated interpretations of the social life-world' (p.67). Thus, interpretive approaches focus on people's perceptions of reality and on individual meanings (Hopper and Powell, 1985). Because of this, the research yielded from the application of such an approach usually places great emphasis on highly contextualised studies of the communication and

interaction between individuals in a social situation (Covaleski and Dirsmith, 1988). People's meanings are not restricted to their inner, private thoughts but, according to Wittgenstein (1953), also include their ability to communicate and interact with others. Thus, there is a social action element to meaning (Kakkuri-Knuuttila et al., 2008). Interpretive research focuses on the 'how' question. Yet interpretive studies can progress over and above merely describing, they can look at the causal relationships between the elements of the phenomena being described (Lukka, 2014).

Researchers using the interpretive approach to research within the accounting literature argue that meanings under analysis are not accessible to those simply observing them from distance, but require the researcher to be emic (Lukka and Modell, 2010). Interpretive accounting research therefore requires deep investigation into the life-worlds of the individuals being examined (Kakkuri-Knuuttila et al., 2008), and involves a high level of subjectivity. This has led to interpretive accounting research valuing the meanings of actors over attempts to explain the source of such meanings (Lukka and Modell, 2010). Researchers thus can only record, describe and represent these meanings. Scapens (2008) summarises the achievements of interpretive accounting research over the past three decades as follows:

“We now have rich understandings of accounting practice and can explain why organisations have the accounting systems they have. These explanations are highly theorised, and draw on a wide range of research methods and disciplines; with theories from organisation theory, sociology, social theory, politics, social anthropology and economics to help us understand the form and nature of accounting systems” (Scapens, 2008, pp.915-916)

In addition to the above, Chua (1986) maintains that interpretive research has made four main contributions to accounting research. In the first instance, Chua (1986) recognised that an interpretive stance has recognised the plethora of meanings that can be attributed to accounting in practice. Secondly, those meanings have helped to create an 'objectified social reality', given the impression of rationality where none exists. Next, interpretive research has successfully challenged the notion that accounting information is used primarily in the achievement of predetermined goals. Lastly, the interpretive approach recognises that there is no dysfunction in organisational goal conflict. Interpretive approaches to research therefore offer an alternative to positivist approaches, which states

that research is objective and value-free, as interpretive approaches value the role of the researcher in driving inquiry.

Based on the value of interpretive research identified above, the present study takes cues from the interpretive approach to research. In line with the arguments put forward by Giddens (1984), this thesis takes the view that actors are self-aware and reflexively reproduce structures through their strategic conduct. Interpretation of this strategic conduct will help to provide an understanding of the use of accounting numbers within artist-funded record production projects. The resources and rules (Giddens, 1984), which are formed within systems of accounting can be analysed to understand the role such systems play in the process of temporary organising in production projects. In line with the interpretive approach to research as well as the ontological position of the researcher, the current study considers the meaning and use of accounting numbers as being socially constructed through their situated use but the researcher accepts the existence of the underlying structures which allow for their use. Before turning attention to the choice of research methods in this thesis, the next section briefly discusses the third significant approach to research: critical research, and the critical realist extension to this.

4.3.3 Critical research and critical realism

Critical research builds upon interpretive theory, except that it views empirical reality as being made up of real and objective relations. Despite this, unlike positivism, this approach states that these relations are transformed and reproduced through the subjective interpretation of individuals (Ryan et al., 2002). In doing so, critical theory accepts human rationality but states that the behaviour of individuals should be critically analysed to postulate alternatives and changes to the prevailing conditions. One of the main purposes of critical theory is to highlight the domination of certain parties by others and, in some instances, call for emancipatory action. Further, conditions of social injustice are often highlighted with critical researchers offering ways in which such conditions could be improved or transformed. Ontologically, critical theory studies are somewhat fluid in their nature and thus must be considered in relation to the context of the specific study (Ryan et al., 2002).

Critical research continues to evolve and, in doing so, accommodates other strands of research into its sphere. Indeed, one recent approach to research that has emerged is that of critical realism. Based on the work of Bhaskar (1978, 1986), critical realism is based on an

ontological position that combines moderate realism with social constructionism (Elder-Vass, 2012; Modell, 2017). Researchers who apply critical realism subscribe to a stratified ontology consisting of a world that stretches across the domain of the real, the actual and the empirical. Bhaskar's main premise in this regard is that although the world is made up of objective structures, they require the influence of human beings to have an effect. It is in the domain of the real that these objective structures exist. In contrast to structures, events occur in the domain of the actual rather than the domain of the real. The differentiation occurs here because the existence of structures themselves does not result in action or events, without the intervention of the individual. For events to occur, individuals must engage with specific structures in specific ways. With respect to the domain of the empirical, it is not always possible for individuals to be able to empirically experience and make sense of the events which are occurring, with many events not being fully experienced by all human beings who are affected by them.

Epistemologically speaking, the 'stratified' ontology that underpins critical realism results in a view of causality that pivots on the interplay between human agents and the causal powers that are embedded within social structures (Modell, 2017). The implication of this is to reject empirical knowledge claims based only on observations of regularities and events from purely inductive research. A further implication of this view of the constitution of knowledge concerns the knowledge claims that researchers make with respect to universalistic claims about the generalisability of social structures. Modell (2017) notes the ability of critical realism to be combined with other critical approaches to research accounting, with the theories put forward by Giddens (Stones, 2001, 2005), Bourdieu (Elder-Vass, 2007, 2010) and Foucault (Joseph, 2004; Al-Amoudi, 2007) being combined with critical realism in attempts to supplement critical accounting research.

Regarding structures, within the critical realist approach, structures are stable but they are not indefinitely resistant to change. Agents can contribute to a process whereby social structures are (re)produced or transformed over time. Through their interactions with structures, individuals and groups of agents can envisage structures with the power to amend the effects of other structures, thus starting a process of structural change. Central to this notion is the agent, and their ability to consider themselves and their practices in relation to their social context in a reflexive manner (Archer, 2007). Archer (2003, 2007, 2012) extended the work of Bhaskar (1986) to make a clear temporal distinction between social structure that pre-dates and follows from the effects of human agency. Criticism of

Archer's approach include that the notions put forward place undue emphasis on humans as autonomous from structures (Elder-Vass, 2007, 2010) and thus the role of structure in shaping identity and reflexivity (Joseph, 2014). Before discussing the specific research design, the next section discusses the choice of research methods in this thesis.

4.4 The choice of research methods in the current study

Based on the above, the thesis uses a multi-paradigmatic approach to research (Lukka and Mouritsen, 2002). It does this by adopting the epistemology and ontology of structuration theory whilst adopting an axiology that is closely aligned to the interpretivist approach to inquiry. By adopting a multi-perspective approach to the current research, the researcher entered the process with a theoretical position in mind with scope for interpretivist analysis and understanding. Within the current study the interpretive approach is utilised as it offers the opportunity to discover rich insights into social phenomena.

The main research question in this thesis considers what adopting an increased focus on agency in structuration-based accounting research can tell us about the use of accounting numbers beyond permanent organisation settings. In line with structuration approaches, the current study considers social actors to be knowledgeable and self-aware, utilising resources in a purposeful manner. Interpretation of this use helps provide an understanding of the role and usage of accounting numbers in influencing the organisation and management of temporary organisational record production projects, whilst applying strong structuration theory is also useful for understanding how accounting numbers form the rules and resources within the duality of structure process present in temporary organising. In doing so, the current study places increased emphasis on the role that knowledgeable agents play in constituting the structures that motivate practices, but at the same time regarding structures, the researcher sees structures as relatively stable but not indefinitely resistant to change. Therefore, the investigation of the (re)production of temporary organisational structures in artist-funded record production projects are one of the central tenets of the present study.

Based on the above approach, qualitative research is considered the most appropriate method for the current study. Qualitative research encourages both the researcher and reader to step into the lives of the participants by examining the participants' experiences from the individual's own point of view. According to Creswell (2013), there are five main qualitative traditions: a biographical study, a phenomenological study, a grounded theory,

an ethnography and a case study. The choice of qualitative method has both epistemological and ontological considerations. With respect to a phenomenological study this would be in alignment with the interpretivist paradigm. Although the current study is not primarily phenomenological, some aspects of it are fundamentally underpinned by the principles of phenomenology. Phenomenology is grounded in the notion that any attempt that is made to understand social reality must begin with the actor's experience of that social reality (Gray, 2009). Further, phenomenology is the study of the personal construction of the world of the participant. As such, a phenomenological study describes the common means for several individuals of their lived experiences of a concept or a phenomenon (Creswell, 2013). Within this approach, the researcher identifies a phenomenon, collects data from individuals who have experienced that phenomenon, and develops a description of the events in question from the point of view of the participants in the study. There are two main approaches to phenomenology highlighted by Creswell (2013). The first is hermeneutic phenomenology and the second is empirical, transcendental, or psychological phenomenology. The hermeneutic tradition aligns well with structuration as the idea of structuration is imbued with epistemological and ontological beliefs that are grounded in hermeneutics - the study of the theory and practice of interpretation and it emphasises the individual actor's continual effort at sense making (Boland, 1993).

With respect to completing a phenomenological study, then, emphasis is placed on a specific phenomenon to be studied and this is usually framed in terms of a single concept or idea. A group of individuals who have all experienced this phenomenon is therefore required. In the present study, the phenomenon under study is the process of temporary organising using accounting numbers within artist-funded record production projects. Participants in the current study all experienced the same phenomenon of being responsible for the organisation and management of record production projects, and each participant expressed an engagement with accounting numbers. Thus, a hermeneutic phenomenological approach that is underpinned by strong structuration theory is used in the current study. The design of the study itself was based on the concepts of strong structuration theory, and this is discussed in more detail in the following section.

4.5 Research design

The investigations at the centre of this paper take place at the ontic level of analysis. Stones (2005, p.78) states that to understand social phenomena in given times and spaces, we should move to 'ontology-in-situ' or 'ontic' analysis. Conducting research at the ontic level

allows us to understand the situated practices and dispositions of knowledgeable agents (Jack and Kholeif, 2007), and considering the agency of social actors at the ontic level has attracted increased attention within prior accounting research (Uddin and Tsamenyi, 2005; Jack and Kholeif, 2008; Elmassri et al., 2016; Adhikari and Jayasinghe, 2017). Again, these studies have concentrated mainly on organisational actors operating within permanent organisational settings, whilst the current study aims to extend ontic level analysis to those actors involved in the activity of organising outside of those environments.

Accounting literature using strong structuration theory argues that its use aids researchers in overcoming the flat and abstract ontology of Giddens' theory and instead promotes the empirical study of agents and structures by viewing agents as embedded in a network of position-practice relations at different ontological scales (Coad and Glyptis, 2014; Elmassri et al., 2016; Feeney and Pierce, 2016). In line with this, Coad et al., (2016) remark that the strength of strong structuration lies in the potential for the design of effective research to generate meaningful insights into the way that accounting is implicated in everyday (organisational) life. In prior accounting studies, however, structuration theory has most often been used as an interpretative tool, usually enrolled towards the end of the study (Jack and Kholeif, 2007). Jack and Kholeif (2007) argue that studies could benefit from structuration at the design stage to allow the researcher to ask more significant and pertinent questions of agents and themselves, and this thesis answers this call by adopting the research approach suggested by Stones (2005).

To supplement his quadripartite framework, Stones (2005) suggests a series of research steps that would be useful to understand the agent's own process of structuration. The steps set out by Stones involves the application of both context and conduct analysis. The former concerns analysing the agent's external terrain and institutional position-practices whereas the latter is where the two elements of a knowledgeable agent's internal structure (dispositional and conjunctural) are examined. The dispositional frame refers to the motives, desires, attitudes and concerns of the agent. The conjunctural frame concerns the rules, norms and interpretive schemes that agents draw upon when completing specific tasks. In addition to conduct analysis, context analysis examines the external terrain and institutional context. The combination of both approaches allows the interactions between these areas to be explored. Thus, it is essential that researchers identify the agents that are central to their analysis, the agents-in-focus and those within the wider network of the agents, the agents-in-context.

Considering agents-in-context, strong structuration theory states that an agent's understanding of conditions of action are informed by the conjuncturally-specific knowledge of networked others (Stones, 2005). Thus, consideration of agents-in-contexts are as important to generate a depth of structuration process surrounding the agent in focus (Harris et al., 2016), and the current study considers the activities of record producers in relation to their relationship with recording artists (agents-in-context). A combination of conduct and context analysis allows accounting researchers to explore interactions between external factors and knowledgeability, which is considered by Feeney and Pierce (2016) to be key to understanding everyday accounting practices. Strong structuration theory emphasises the role of agents-in-context in the 'agent-structure' relationship, which represents opportunities to understand the impact of external structures.

Context analysis attempts to capture the relevant external clusters of agents and related position-practices relations. Conduct analysis, on the other hand, concentrates on, 'how actors reflexively monitor what they do; how they draw upon rules and resources in the constitution of interaction' (Giddens, 1984, p.373). Researchers should look to identify the general-dispositional frames of agents-in-focus, and how agents-in-focus perceives their intermediate structural terrain (Makrygiannakis and Jack, 2016). Strong structuration theory attempts to overcome Giddens' neglect of epistemological considerations through the incorporation of Bourdieu's notion of habitus (Stones, 2001, 2005; Moore and McPhail, 2016). Stones (2001, p.185) argues that within strong structuration theory there is, 'a large place here for habits, prereflexive routines and background assumptions'. Thus, the notion of dispositions in strong structuration theory highlight the importance of the agent in interpreting external structures in line with their internal structures and world views. Overall, then, the main strength of Stones' work is the way in which it operationalises structuration in both design and analysis (Coad et al., 2016; Makrygiannakis and Jack, 2016). Although Stones (2005) develops the quadripartite framework he makes the bracketing of agents' conduct and context analysis central research design (Stones, 2005, pp.120-123).

These concepts were utilised in the design of this thesis. Regarding context analysis, the historical context of record production is first analysed using an oral history approach, which is supplemented by documentary analysis. Stones (2005) states the importance of taking into account the context of emergent external structures. In the present study, the

historical context and development of record production is important to understanding the external terrain and relationships between agents in artist-funded record production projects, including the institutionalisation of accounting numbers. Following on from this, a contemporary context and conduct analysis of knowledgeable agents responsible for the organisation and management of artist-funded record production projects is carried out through interviews, utilising techniques drawn from oral history approaches to research. This is discussed in more detail in the following section.

4.6 Research approach

In line with the above, qualitative research was deemed the most appropriate approach for this research, with interviews selected as the most appropriate research method. Qualitative research of this nature is useful in discovering what people do, how they feel and how they perceive events. Through in-depth qualitative interviews it is possible to discover that which was previously unknown and unshared about the role that accounting numbers play in the everyday lives of non-accounting individuals. The use of interviews was selected as the main data collection method utilised across both time periods under study and techniques were drawn from the methodology of oral history. Whilst oral history was used to study the historical context of record production in the first instance, methodological techniques from oral history interviewing were also applied to the assessment of contemporary record production because of the benefits that are detailed in the following sections. Before discussing the data collection steps in more detail, the following sections provide an overview of the oral history approach to conducting historical research, and how techniques utilised in this type of research have impacted on the research process in the current project.

4.6.1 A brief history of oral history

The narration of stories as a means of communicating information about the past is not a modern phenomenon. According to Thompson (2000), oral history is as old as history itself. The practice of passing on stories about the past from one individual of one generation to a member of the next has been ever-present in our existence. Indeed, the cultural history of many groups in societies was previously established through the act of the oral historian of the social group transferring knowledge to an apprentice (Berg and Lune, 2013). The sharing of oral history stories is an intensely private act and an increase in popularity of the practice of sharing personal narratives with others has been a relatively recent phenomenon. Over the last thirty years or so the willingness of parties to communicate narratives of their

lives to others has increased due to the proliferation of confession and interview within a variety of contexts including research, popular culture and social media (Abrams, 2010). Indeed, Freund (2014) states that we are now in the age of confession. Individuals have learnt to talk about themselves from talk shows, self-help books and social media. By providing a forum to the selves that have traditionally been missed or erased from historical narratives, oral history can provide alternative ways of being in the world (Freund, 2014).

The 'birth' of oral history as a research methodology, however, occurred in 1948, when Allan Nevins of Columbia University embarked on a project to conduct interviews with several important North American citizens, thus promulgating the 'great men' approach to oral history that dominated in the early years of its use (Lummis, 1988). Prior to this, the New Deal Federal Writer's Project embarked upon a process of collecting life stories from many of the North American people in the 1930s. Although an earlier example of the technique, oral history did not become recognised as a methodology in its own right until Nevins' influence in the post-war period. The result of this increase in popularity was a report released in 1965 entitled *Oral History in the United States* which sought to establish a standardisation of the practices and procedures of oral history, eventually resulting in the formation of the Oral History Association in the United States. Despite the increase in interest, many historians regarded oral history as unscientific and unreliable (Hammond and Sikka, 1996). Oral history therefore remained at the margins of historical research until an increasing demand for social history studies during the 1970s and 1980s increased the interest in oral history as a valid method of historical inquiry (Abrams, 2010). By the 1980s, oral history was an established tool and was being employed by those researchers wishing to hear the accounts of groups conventionally disregarded by traditional approaches to historical inquiry. Since then the technique of oral history has been utilised across several diverse research domains, and widely accepted as a fruitful source of qualitative data.

Accounting is one domain where oral history has been postulated as being a useful and underutilised approach. Collins and Bloom (1991) see oral history as a means of supplementing and clarifying the written record or, in the absence of written records, to clarify information that would not previously be discernible. Through oral history it is possible to focus on individual experiences, interpretations, reactions and aspirations to investigate the role of human agency by giving a voice to those who have otherwise become marginalised by accounting, or are operating at its margins (Hammond, 2003; Hammond and Sikka, 1996). The real value of oral history research lies in the ability for diversity

within groups to be revealed, leading to the researcher being able to discover commonalities across groups and limiting the temptation to stereotype non-dominant groups.

Despite calls for the application of oral history methods in accounting research (Collins and Bloom, 1991), and despite being a much-utilised technique within historical research, oral history has been under-utilised within the accounting literature (Haynes, 2010). Hammond and Sikka (1996) posit that oral history should be used within accounting research to highlight the history of those who are not normally heard from in accounting. Hammond and Sikka (1996) highlight a focus on important individuals from the past. Indeed, prior oral history based studies in accounting back this up. Matthews (2000) constructs a biography of Sir John Greenside, Parker (1984, 1994) recounts the lives of Mary Parker Follett and Professor Louis Goldberg, and Spruill and Wootton (1995) consider the experiences of Jennie Palen. Thus, studies that have applied oral history methods in accounting have tended to focus on creating biographies of well-known accountants rather than seeking out the stories of those whose voice is not normally heard.

Recent debates on the application of oral history within accounting (Hammond and Sikka, 1996; Haynes, 2010; Kim, 2008) have reignited the consideration of the usefulness of oral history methodology and there has been an increase in the use of accounting history to tell the stories of those previously not heard. Work has been conducted into disability and accounting (Duff and Ferguson, 2011), women and motherhood (Haynes, 2008) and the intersection of race and gender (McNicholas et al., 2004). As a technique for historical inquiry, oral history is useful in looking beyond the information in officially kept records to search for the true stories of the people behind the written record in attempt to ascertain how accounting impacts on their everyday life. Further, as a methodology, the techniques and approaches common to oral history can be applied to contemporary settings. The methodology of oral history is discussed in more detail in the next section.

4.6.2 Oral history as a methodology

Oral history is distinct from more traditional historical sources. The uniqueness of the oral history approach is borne out of the historian being involved in both the gathering of and the creation of their own source of historical material. In her detailed discussion of the oral history tradition Abrams (2010) states that oral history can be defined as:

“A catch-all term applied to two things. It refers to the process of conducting and

recording interviews with people to elicit information from them about the past. But an oral history is also the product of that interview, the narrative account of past events. It is then both a research methodology (a means of investigating) and the result of the research process; in other words, it is both the act of recording and the record that is produced” (Abrams, 2010, p.1).

Oral histories offer unique insights that no other historical methodology is capable of offering. By providing authentic accounts of historical events from actors, oral history allows the voices of those people normally excluded from written histories to be heard. As such, several early applications of oral history methods were designed as a device to fill in the gaps where conventional historical methods, such as the written record, were unavailable (Hammond, 2003; Abrams, 2010). Yet by providing us with knowledge of the lived experience of the subject in question, oral history techniques can provide the researcher with something that is unachievable from the analysis of historical documents alone. In challenging some of the traditionally accepted judgements and assumptions used in historical research oral history opens new areas of inquiry, bringing an awareness that there are stories to be told by those individuals usually excluded from historical accounts (Thompson, 2000). Oral history has a primary emphasis on the recounting of historical events through the experiences of those individuals. By allowing eyewitnesses to tell their stories in their own words, oral history sets out to chronicle experiences rather than merely seek out answers (Howarth, 1998), allowing historians to collect information on subject areas where little information has survived from other sources (Lummis, 1988).

Oral history covers several forms of interview with the common thread that the interviewee tells their own narrative with an initial focus on the events themselves, followed up by a greater emphasis on the perception of events from the point of view of the interviewee and the meanings that they attach to such events (Collins and Bloom, 1991; Haynes, 2010). As such the oral history process allows the researcher and reader to understand events over a period over time, rather than receiving a static interpretation of a situation (Yow, 2005). Ontologically, oral history research assumes that meaning is not out there waiting to be discovered but instead meanings is generated during the research process (Haynes, 2010; Leavy, 2011), making this approach appropriate for the present study. Social knowledge is generated throughout the process. To this end, oral history seeks to access the socially constructed thoughts about the individual's reality.

The act of collecting an oral history account therefore places an overarching emphasis on agency. The oral historian must take this into consideration when the individual is recounting his or her story, remembering that they are reflecting on and reconstructing their self through the act of the forming, re-forming and producing a coherent narrative (Abrams, 2010). In doing so the individual is participating in an act of reconstruction. Indeed, Lummis (1988) reminds us that oral history is oral evidence of first hand experiences that is recounted retrospectively. It is important to note that when considering the memory of individuals, people regularly review and reevaluate their past events and decisions and this will be borne out in the oral history narrative (Ritchie, 2002). Situations that have occurred since the initial event can shape that past in the mind of the individual. This is not necessarily problematic if it is recognised by both interviewer and interviewee throughout the process. Lummis (1988) takes care to emphasise that researchers must be careful not to allow present day biases to interfere with their study. It is imperative therefore that participants can freely explore their thoughts. Questions should be designed to encourage interviewees to place their experience into the context of interest through the use of simple, open-ended questions. It is therefore crucial to the oral historian that in trying to understand people's position in life or their description of themselves and their relationships to and interactions with others to let them speak for and about themselves. To encourage such narratives to be produced by interviewees, it is now widely accepted that the interviewer should keep the interview as unstructured as possible.

Despite this, one criticism of oral history as a methodological approach is the reliance it places on an individual's memory. The oral historian, according to Abrams (2010), is interested in discovering four main things: what happened, how the individual felt about this, the way in which they recall it, and the public memories that they are drawing on in their remembering. It is said that there is the risk of memory lapses producing errors of omission or commission (Collins and Bloom, 1991). Further to this, there is the additional risk that memory of the individual is distorted by changes in the norms and values encountered in the present day as memory depends in a large part on perception (Thompson, 2000). Indeed, asking people to recall memories from past decades is a difficult task. Researchers are not only reliant on the individual's ability to recall the memory of past events, but also to recall their attitudes, feelings and the meanings with which they attached to such events. Thus, the subjectivity inherent in this approach was raised as a criticism by those seeking a more social scientific method to historical research. Oral history has previously been criticised by those historians who seek an 'objective'

account of 'what actually happened', primarily for containing a plethora of personal biases and prejudices' (Ritchie, 2002). These critics desire the oral history interviewer to be a neutral, objective questioner, a view rejected by those who conduct oral history. Indeed, oral historians accept the subjectivity that is inherent in the process, recognising the role of the interviewer in the performance of the interview situation. However, many historians, most notably Paul Thompson (2000), long ago raised awareness of the notion that all evidence is socially constructed and oral history was no different.

Following on from this, theoretical considerations of oral history have centred around the idea that there are two subjectivities present at an interview, that interact to produce an effect called intersubjectivity (Abrams, 2010). Intersubjectivity refers to the interaction of the two subjectivities brought to the interview: those of the interviewer and those of the interviewee (Abrams, 2010). The idea of intersubjectivity in interviews is not restricted to the oral history interview, but is a concept that should be considered when conducting any type of interview-based research. The idea of the 'dramaturgical' interview is considered in greater detail in the following section.

4.6.3 Collecting interview data: the dramaturgical interview

When collecting interview data, it is important to consider the notion that there are two subjectivities present at an interview and that they interact to produce an effect called intersubjectivity (Abrams, 2010). There are links within this notion to symbolic interactionism and George Herbert Mead's (1934) idea that the self was created through interaction with others. The self, according to Mead, arises out of the social experiences and develops because of the interactive moments we have with others. Therefore, we may invent different selves for each moment or interaction. Erving Goffman (1959) developed this notion further, arguing that people perform a different act in the different contexts in which they appear, thus altering face-to-face interactions. These ideas provide useful insights into the art of the interview situation and warrant further consideration.

The interview is not simply a means for accessing information but is a tool used to consider interpretation and meaning (Abrams, 2010). Research interviews are concerned with more than just the mechanics of asking and answering questions. There is now a recognition that the interview is the result of a collaborative process between the interviewer and the interviewee. The role of the interviewer is to facilitate the production of a narrative by the asking of questions and by encouraging the narrator to transform their thoughts and

memories into a coherent narrative. The key to a successful interview, according to Thompson (2000), is to introduce the appropriate level of standardisation whilst being careful not to limit the self-expression of the interviewee. Further, Collins and Bloom (1991) state that several factors are important to successfully draw out the story from the interview. The first of these is to be an attentive listener. Yet while it is important to allow the individual to tell his or her story, it is equally as important to keep the interview on track. This is encapsulated in the next recommendation by Collins and Bloom (1991): flexibility. It is imperative that there is a known direction to the interview, but this must be done without projecting preconceived biased positions onto the interviewee. The interviewer therefore has an important collaborative role in the interview process.

The research interview is thus a dramaturgical activity. In qualitative research the line between interviewer and interviewee can become blurred, blending into a dramatic performance. Data collection itself is an interpretive 'social performance' (Goffman, 1959). The role of the interviewee, then, should be considered in terms of the impression management techniques that they are applying during their narration performance. The individuals taking part in interviews have a complex set of reasons for doing so (Berg and Lune, 2013). On the other hand, the performance of the interviewer must also be carefully considered. The actions, lines, and routines must be rehearsed in advance to allow for the correct performance role to be played in the interview. As such the interviewer is presented as occupying three roles by Berg and Lune (2013): actor; director; and choreographer. As an actor, the interviewer must perform the lines and roles appropriately. Important in this instance is recognition that an awareness of the behaviour of the interviewee throughout the process is crucial. It is imperative that as the interviewer you listen out for cues and opportunities to probe issues further. Alongside the role as performer, the interviewer also acts as the director of the process by reacting to the responses of the interviewee in the appropriate way. This may be a nod, or a brief comment, designed to keep the flow of the dialogue going or to steer the conversation in the desired direction. As choreographer, you are responsible for overall control of the interview. The entire conversation is a social performance, with both parties performing and evaluating each other's performance. Thus, a great deal of consideration must be given to the way in which the data will be collected in such situations, as will now be discussed.

The collaborative nature of the interview means that the interaction constitutes a two-way performance that should be analysed and considered as such. The emphasis here is on how

the answer is given, not simply what has been said. Facial expression, gestures, the way we move our head and arms, etc., are all important. For this reason, qualitative researchers are frequently urged to make notes about the non-verbal occurrences during an oral history interview to allow for the capturing of the full performance. In line with Goffman's (1959) work, for a communication to be understood as a performance there needs to be a set of guidelines that the performer follows to signal to the audience that what is about to occur is indeed the expected performance. Goffman calls this 'keying'. Such connections include the use of special codes and ways of speaking as well as contextual factors such as the location of the performance and the clothes the performer has chosen to wear. And these keys will differ depending on the cultural context of the performance. The interview is an event keyed by several conventions, such as the one-to-one interview in a private location (Abrams, 2010). Both the interviewer and the interviewee will have a preconceived notion regarding how the interview situation will work, based on the experience or lack of experience with the interview situation. Thus, the roles and rapport for conducting the interview must be clear (Berg and Lune, 2013). The interview should not be a dialogue with equal time accorded to everyone. The interviewee should be allowed to express their narrative being guided where necessary by the interviewer.

The above approach was used in the current study and specific consideration was given to the identity of the participants of this study. The participants in the current study are 'non-accounting professionals' (Jeacle and Carter, 2012) who have no specific background in accounting or finance. Thus, their engagement with accounting numbers has been primarily through experience, rather than formal training. When interviewing such subjects, it was important for the researcher to allow open conversation that enabled researchers to focus on issues, but allow respondents to respond in an open manner, leading to flexibility and meaning and to allow respondents to,

“talk about the subject in terms of their own frames of reference. By this I mean drawing upon ideas and meanings with which they are familiar. This allows the meanings that individuals attribute to events and relationships to be understood on their own terms” (May, 2011, p.113).

The oral history approach to conducting interviews allowed for this flexibility and through this approach greater qualitative depth was achieved in the current study. The following

two sections detail the exact steps taken in the collection and analysis of the empirical data that was gathered for this study.

4.7 Data collection

The data for this thesis was collected in several stages. In the first instance, oral history interviews were conducted with nine participants who have worked in the recording industry since the late 1960s, including record producers and recording engineers. Despite working in the music industries during this period, these participants remain active in record production in the present day and thus a contemporary perspective of record production projects was also received. Following on from this, interviews were conducted with a further nineteen record producers who work on projects that were funded by recording artists in order gather data in line with objectives of the current study. In addition to conducting and recording the interviews, field notes were taken. The interview data was supplemented with analysis of (auto)biographies, sessionographies, previous interviews and trade press articles. Indeed, the study began by collecting and reviewing several books and other documents that allowed the researcher to better understand the history of record production during both the 1960s as well as present day. Howarth (1998) encourages the use of secondary sources to familiarise oneself with the lives of the participants prior to the interview. The more information that is known about the participant, the easier it is to build rapport and conduct the interview. Careful preparation of the form and nature of questions is crucial before the interview, as the way in which questions are asked is one of the most important aspects of the interview. To achieve the best outcome in the interviews conducted it was important that there was a mixture of both structure and free flowing elements to the interview (Thompson, 2000).

In terms of creating a successful interview guide, it is considered better to have too many questions than too few (Ritchie, 2002). However, care was taken to not jump straight to the main question as making the first question too confrontational or abrupt risked the participant becoming uncomfortable, particularly considering the potential unfamiliarity of participants in this study regarding accounting. Thus, it was important to begin the interview with general questions before following up with more specific tailored questioning. Open-ended questions were favoured in this instance. The oral historian Charles Morrissey advocates the use of the two-sentence format for questions where the first sentence states the problem, and the second asks the question. Questions should always

be as straightforward and as simple as possible, avoiding the use of pre-completed double-barrelled questions (Thompson, 2000).

Another important aspect of interviewing individuals involved in similar events and from similar communities is to make sure that the same core questions are asked of everyone (Ritchie, 2002). An interview guide was used that covered the same core themes and asked the same core questions of all participants. Adjustments were made on the basis that some participants were being interviewed with a view to ascertaining their experiences of the past and some were being interviewed for their experiences of the present day. The same core questions were asked within each group of participants. It was important to recognise that everyone will have their own experiences thus making every interview a different experience, so follow up questions were based on the responses given by participants in each situation.

During the interviews, notes were made including a small number of reflections that mainly consisted of 'phrases, single words, and unconnected sentences' (Spradley, 1979, p.75). This condensed account was used to later remind the researcher of any wider themes that emerged during the interview. Immediately following the interviews further notes were made in what Spradley terms expanded accounts. This involved expanding the brief notes made during the interview into fully fledged thoughts that were triggered by the phrases and words from the condensed notes. The reason behind this was to ensure that important details from the interviews were not lost. Within this analysis comments were noted on the participants' reactions to some of the questions. Additionally, throughout the process a field notes journal was kept. This helped reflect on the study, on the thoughts and biases that the researcher was bringing to the process, and note the researchers' perceptions on the ongoing methodological approach. Again, in line with Spradley (1979, p.76) the field notes journal includes a record of 'experiences, ideas, fears, mistakes, confusions, breakthroughs, and problems that arise during field work'.

Before proceeding to discuss how the data gathered for this study was analysed, it is useful to briefly reflect on the usefulness of an interview approach that was underpinned by an oral history approach. As stated at the beginning of this section, oral history interviews were conducted with several record producers who were active in the recording industry during the 1960s and remained active to the present day. When interviewing these participants about record production in previous decades they often began by talking about

activities that took place within the relevant time-period but then towards the end of the narrative they would begin to conflate past experiences with more recent experiences. This presented a significant challenge for the research at the analysis stage of the research as care had to be taken to unpack the historical from the contemporary. A structured approach to analysis was thus required and this is discussed in more detail in the following section.

4.8 Analysing the data in the current study

With respect to analysing the data that was gathered, as soon as possible after each interview the conversations were transcribed into written format. Transcription enables the researcher and the participant to participate in reviewing the interview, ensuring that the transcript reflects what was intended to be said (Ritchie, 2002). The linguistic influence in qualitative interviews, has led many to believe that transcribing practices should capture the ways in which the words were spoken as well as the mere content. Ritchie (2002), however, maintains that too much tampering can have an adverse impact on the qualities that make interviewing so compelling and thus alterations to the original spoken words were kept to a minimum. In this instance, some editing was required to allow the spoken word to make sense when it was being transformed to the written word.

After transcription, and following the approach set out by O'Dwyer (2004), the recordings of the conversations were given an initial listen through in a relaxed manner, whilst reviewing any notes that were taken during the interview process. When doing this, the four steps for conducting strong structuration theory were used to analyse the data. According to Stones (2005), step one concerns identifying the general dispositional frames of meaning of the 'agent-in-focus'. Next, step two takes these dispositional frames of meaning and identifies the conjuncturally specific internal structures of that agent, including how he or she perceives their immediate external terrain. Step three moves on to context analysis and involves identifying the relevant external structures, the position-practices that routinely constitute them, and the material resources at the disposal of the situated knowledgeable agent. Finally, step four specifies the possibilities for action and structural modification allowed by the external structures that have been identified.

In addition to the above, notes were made whilst listening to the recordings. Once this was completed, the original interview guide was utilised as the initial motivation for a broad framework of themes, as well as for identifying additional themes that arose during the interview process. At the outset four or five initial 'core' themes were identified along with

a wider selection of 25 to 30 sub themes that matched text segments of the transcribed data and were organised under the 'core' theme headings. Next, the interview transcript was reviewed whilst listening to the playback of the interview once more. Each interview was then listened to and reviewed a second time. As these steps were conducted, notes were made next to the relevant sections of the interview with the themes that have occurred, using open codes. A crucial aspect of this process was to maintain a memo throughout the analysis to record thoughts on the meanings and themes of the overall data (O'Dwyer, 2004). After a further detailed reading the key themes of the data were identified and those that needed detailed explanation selected, and themes were arranged where possible under related primary headings. Sticking to O'Dwyer's (2004) approach a fourth reading was then undertaken to identify any further themes, followed by the creation of a two-page critical summary of each interview making use of the themes, codes, notes and reflections.

The result of this process was that many open codes emerged under the primary themes. O'Dwyer (2004) advocates further refining these codes by looking for relationships between them and similar codes were integrated together into core codes. Data interpretation involved two main stages. First, a longer and primarily descriptive representation of the key findings was prepared. Following this, a second more interpretive narrative centred on the core analytical themes was written. Indeed, the primary themes, along with any identified sub-themes, were used to construct a rough outline of the overall narrative story. Next, as recommended by O'Dwyer (2004) a 'thick' description of the findings was written using the primary and sub themes as a loose framework.

4.9 Conclusion

The present chapter has considered the methodology and methods employed in this thesis. First, the chapter set out the general philosophical assumptions of the researcher which underpins the research study. Further to this, a discussion of several approaches to research were discussed and, based on the research objectives of the current study and the stated philosophical assumptions of the researcher, a discussion of the research methods deemed appropriate for the study followed. Next, the specific research design of the current study based on strong structuration theory was presented. The techniques utilised for the collection was then discussed, alongside an elaboration of how the data in this thesis will be analysed. Having discussed the methodological approach adopted in this thesis, the next chapters proceed by providing a contextual overview of the record production landscape by presenting a brief historical review of the development of the recording industry.

CHAPTER 5: A BRIEF HISTORY OF THE RECORDING INDUSTRY

5.1 Introduction

Structuration theory states that it is important to recognise the historical context within which a study sits. Stones (2005) expands on this idea by postulating the importance of considering the context of the emergent external structures and internal structures that combine to influence the situated practices of knowledgeable agents. The historical context and development of record production is central to furthering our understanding of the external terrain that gives rise to the social systems being reproduced by knowledgeable agents in record production projects. In line with this, this chapter gives a brief overview of the developing landscape of record production beginning by discussing the first tentative steps into audio recording around the turn of the twentieth century and briefly tracing the development of the fledging recording industry prior to the transformation that took place during the 1960s. The chapter proceeds chronologically by considering in its first section the origins of the recording technology that underpinned the industry, commonly referred to as the ‘acoustic period’. Following this, the chapter discusses the changes that occurred during the ‘electric period’ when further technological changes transformed the industry once again. Next, the chapter discusses the stall in progress of the industry around the time of the Second World War before the industry eventually recovered before the industry was subsequently transformed considering the advent of the long-playing record.

5.2 The acoustic period

The attraction of capturing sound began as far back as 1860 when a French typesetter, Édouard-Léon Scott de Martinville, was successful in his attempts at recording a French soprano singer’s voice onto paper blackened with soot (Burgess, 2014). Achieved seventeen years before Thomas Edison would begin his work on the phonograph, this device, known as the phonautograph, represented the first step into the acoustic recording of sound. Edison subsequently began working on his phonograph with the intention of recording and playing back telephone calls initially considering, but resisting, the potential for playing back recorded sound for the purposes of entertainment (Tschmuck, 2006; Burgess, 2014). Edison considered the possibility of recording and reproducing music from the beginning (Gelatt, 1977; Gronow, 1983), but he disliked the idea of his technology being used as a ‘toy’ for playing recorded music (Tschmuck, 2006). Edison abandoned the phonograph in favour of other projects and it was Alexander Graham Bell, along with his Volta laboratory, who transformed the concept of the phonograph into a practical,

commercial reality through the introduction of the practice of engraving sound waves onto a wax compound in opposition to the tinfoil method initially proposed by Edison.

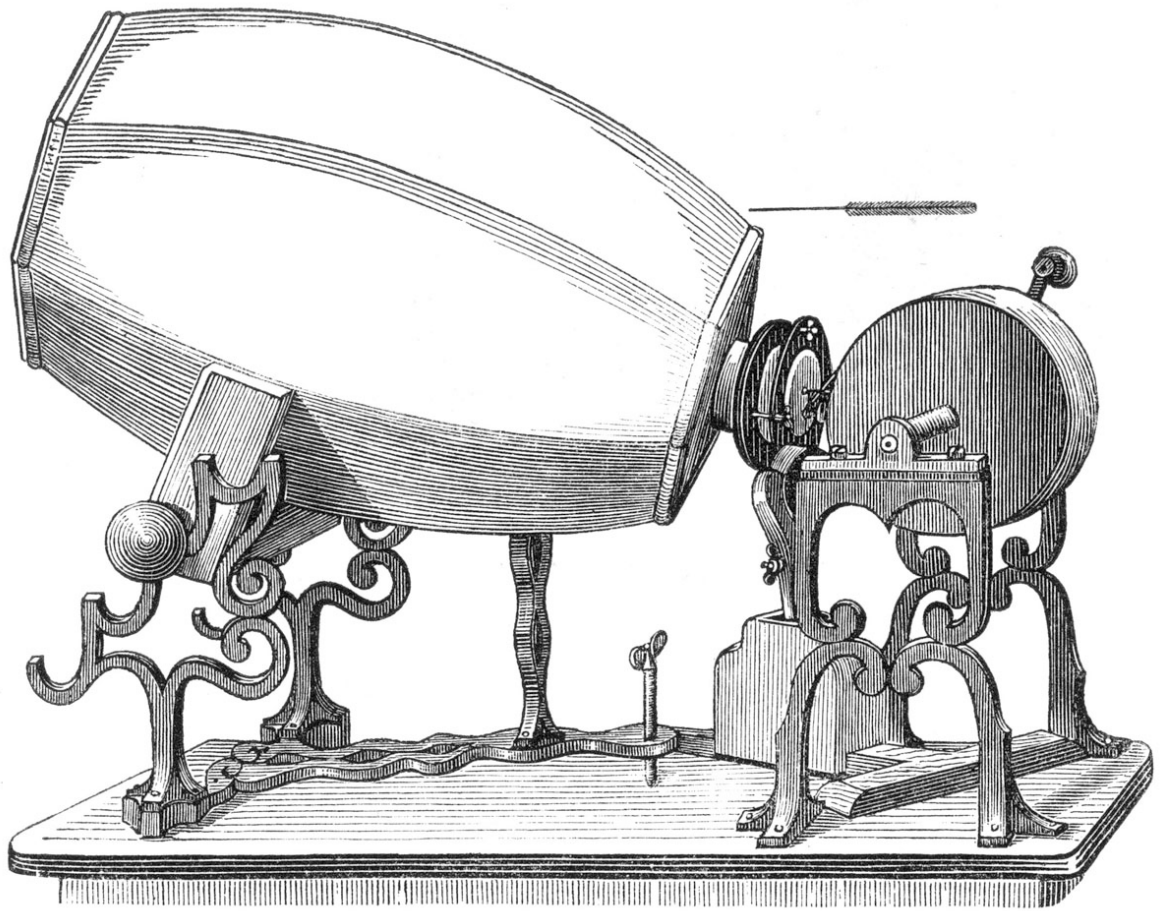


Figure 1: A drawing of Scott's phonautograph (Burgess, 2014)

Technological improvements have been one of the central drivers of change within the music industries. Of the technological advances from this period it was the invention of the Gramophone by German-born Emile Berliner in 1888 that has had the biggest impact for the recording industry as it is known today (Burgess, 2014). Berliner's main goal, unlike that of those before him, was to make and copy music recordings (Tschmuck, 2006). It was Berliner who introduced the recording of sound on to flat discs, which he termed 'records'. It was Berliner who referred to 'master discs' when discussing the original copy of flat discs produced for mass production. And it was Berliner's device that led to the formation of the Columbia Phonograph Company in 1889, the first company to sell the machines as devices for the playback of music as a form of entertainment. Whilst the mass production of phonograms was not the intention of the pioneering companies of the phonographic industry, Berliner's aim had always been to make music recordings and copy them (Tschmuck, 2006; Burgess, 2014).



Figure 2: Edison's phonograph (Antique Phonograph Society, 2003)

Despite the technology to produce musical recordings becoming available, the music industries 'did not originate with the invention of the phonograph and the record but with the beginning of mass distribution and the commercial use of music' (Tschmuck, 2006, p.81). Thus, what must not be overlooked is the way in which the production and distribution of recorded sound changed during the Victorian era, laying the foundations for the music industries as it is today. When mass production of wax cylinders began in 1901, it marked the beginning of the record as an important cultural and commercial product. Further, it was the dynamism of the capitalist system that transformed the business of recorded music into a fully-fledged industry from the mid-1890s onwards (Gronow, 1983; Baxendale, 1995). This resulted in the formation of the first major companies focusing on the sale of recorded music. These organisations embarked on a strategy of market control from the very beginning. Up until the mid-1910s the two largest companies of the period, Victor and Columbia, were the sole owners of patents relating to sound to disc recording, which restricted the ability of competitors to manufacture rival sound recording machinery. Thus, major companies controlled the market until those patents expired, evidencing a level of control from the major companies that would become the

norm for the industry.

Prior to the advent of technology for the capture and playback of sound, the music industries were dominated by music publishers and promoters who relied on live concerts and the distribution of mass-produced sheet music for the generation of income (Garofalo 1997). Music publishers and concert promoters were the first institutional gatekeepers within the music industries and were responsible for deciding which music reached the public and in what form (Tschmuck, 2006). This practice of carefully controlling the music that the public listened to was to continue to dominate practices in the fledgling recording industry.

While the above was occurring, Eldridge Reeves Johnson designed and patented a clockwork motor to be used in conjunction with the Berliner Gramophone. He formed the Victor Talking Machine Company and proceeded to sell more than a million dollars' worth of records with demand for the motorised machines fitting in with the fledgling consumer culture of the period. Indeed, as the American audience began to engage with the wider rise in modern consumer culture, the potential for record sales grew in the 1910s and the gramophone was introduced to the mass market (Gelatt, 1977; Jones, 2012). This was a golden period for the recording industry in terms of record sales with total sales in 1921 reaching \$106 million as part of the wider post World War I boom (Chapple and Garofalo, 1977). By bringing music directly into the household of consumers, the gramophone changed the consumption of music from an occasional recreational activity consumed in the music hall to a ritual of everyday life.

During the early period of the music industries, the major companies were not interested in producing new and creative music but instead they focused on recording already popular songs and instrumental standards, based on the desires of local markets. The earliest available music recordings were of the United States Marine Band as conducted by John Philip Sousa playing already popularised music. New and creative forms of music had not entered the mind-set of the companies who produced record-playing machines (Tschmuck, 2006). Again, it was not until mass production became possible that there was a realisation of the potential of having a wide repertoire of recording artists. Yet the limitations of the technology restricted the type of artists that could be recorded, with operatic, folk, marching and dancing music being favoured as the sound quality of recording technologies was not yet of a sufficient standard to record orchestral music (Tschmuck, 2006; Burgess, 2014).



Figure 3: Berliner's gramophone (Antique Phonography Society, 2006)

In these early stages of the music industries, the phonographic companies were in control of the music that the public would hear and they were continually searching for new recording talent within the existing parameters. As an example of this, record producer Fred Gaisberg travelled Europe on behalf of the Victor Talking Machine Company in search of new talent, later expanding this to a worldwide search for musicians and artists. The industry thus proceeded with the strategy developed by Gaisberg whereby records were recorded by artists from regions spread across the world, manufactured centrally and then exported back to the original region for sale (Tschmuck, 2006). Indeed, it was the success of Gaisberg's recording of the famed opera singer Enrico Caruso in 1904 that led to the initial expansion of opera stars as recording artists (Burgess, 2014). Even with newer, more creative musical developments in the United States such as Ragtime and Blues, the phonographic industry ultimately altered these to be acceptable to the existing tastes of the public (Tschmuck, 2006).



Figure 4: An example of early music recording in action (Burgess, 2014)

Following Gaisberg's lead, record producers were essential elements of the production process even in the early days of acoustic recording. During this period, the 'director of recording' or 'recorder' was responsible for managing the interaction between the technology, the musicians, and commerce, with the lines that separate each element as blurred as they are today (Shepherd, 2011; Burgess, 2014). The exact details of the job varied between producers and companies but the main goal of recording was to achieve the clearest replication of the live sound of the artists as was possible, and this remains the underlying goal of all recording (Muikku, 1990). The recording would be captured by a musician or group of musicians gathering around an acoustic horn and the only control that recorders had over the recording was to move artists closer to or further away from the horn, or ask the artists to play or sing louder (Burgess, 2014). The ability of record producers to manipulate recordings were limited by the available technology. Despite this limited control of the recording, the goal of the producer was to produce the greatest sonic recording possible.

Shortly after the First World War the phonographic boom mainstream appeared to have run its course. This would have meant the premature end for an entire industry had it not been for innovative impulses generated from outside the industries. They emerged partly because

of technological advancements, as well through changes to the structure of the music industries. This is discussed in more detail in the following section.

5.3 The electric period

The advent of electric recording techniques marked the end for acoustic recording. Indeed, after 1924 almost half of the acoustic machines produced by the Victor Talking Machine Company, the market leader at the time, failed to sell (Burgess, 2014). Along with the changes in technology there was a resultant change in the music styles being recorded. Whereas acoustic recording favoured opera singers and band music, the new electric recordings opened the possibility for different musical forms. The advent of the microphone was particularly important as it provided the opportunity to produce improved sound quality (Gronow and Saunio, 1998). As a result, it was now possible to record operas in an opera house or a full orchestra in a concert hall (Tschmuck, 2006). Alongside these developments, there followed a further boom in record sales between the years 1925 and 1929, with sales peaking at 150 million records being sold in the United States and 30 million in Great Britain during this time (Chapple and Garofalo, 1977).

It was during this period that the recording and sale of recorded music began to transform into a fully-fledged industry in Europe and Great Britain through several mergers within the phonographic industry. One of the most prominent changes during the 1920s was British Columbia becoming the world's largest phonographic company by taking over several European phonographic organisations, and establishing a tight distribution network (Tschmuck, 2006). Further, during the 1920s, Victor Talking Machine purchased 50% of Gramophone, which positioned internationally as 'His Master's Voice'. Nevertheless, HMV maintained its independence and, together with Victor, carved up the world into spheres of influence (Tschmuck, 2006).

Despite the expansion during the 1920s, the recording industry in the 1930s suffered in the wake of the Great Depression with record sales falling while families suffered from no longer having the disposable income to spend on luxury items and the cheaper entertainment available via the radio became the most popular source of entertainment. As several record companies went out of business in the United States, in Great Britain two rivals, Gramophone and Columbia, merged to form Electric and Musical Industries Ltd (EMI), a combination that would prove to be central to the future of the music industries in Great Britain. Before the merger both companies were responsible for most of the records

manufactured in Europe so the result was a company that had almost complete control of the market. Around the same time, however Decca Records was emerging as a new competitor for EMI since its creation in 1929.

The records market in Great Britain did not recover in the same way that the United States market did following the depression, taking until the 1950s to replicate the level of sales achieved in the pre-depression peak of 1929 (Gronow, 1983). Following on from the depression, World War II further hit the recording industry in Europe but EMI tried to maintain its dominant position on the market through restructuring. Whereas in 1931, the year when Gramophone and Columbia Graphophone had merged, EMI still had access to 50 production sites in 19 countries. Following the war it reduced this number by half within two years (Tschmuck, 2006). Despite the financial struggles of the industry, AEG of Berlin began to distribute their magnetophone machine, signalling the arrival of another key technological development in the recording industry: magnetic tape, which would again open the possibility for different recording techniques, new styles of music and alter the role that of the staff working in record production.

In 1938, a total of six companies controlled the worldwide phonographic market CBS-Columbia, RCA-Victor, and Decca-U.S, EMI, Decca-U.K., and the German Telefunken GmbH. Interestingly, four of these companies were companies that did not only operate in the phonographic industry, with only Decca exclusively focusing on the production of records. By 1938, all the traditional companies (Victor, Columbia, HMV, Lindström, etc.) were merely subdivisions of larger corporations (Tschmuck, 2006). From 1939 on, the phonographic industry in Great Britain had to switch to a wartime economy, which significantly impacted on its growth.

5.4 Post World War II

By the end of the war, the record industry in the United States bounced back much quicker than the European industry, which was devastated by the effects of the war (Gronow and Saunio, 1998). However, EMI used its connections with American companies RCA-Victor and CBS-Columbia to become their sales representative in Europe, and Decca-U.K. had maintained close contact with its American sister company throughout the war, and this helped both companies maintain a foothold in the market place. Along with this recovery came the arrival of the microgroove long-playing LP to complement the increased use of magnetic tape. The development of the LP originated in the United States and resulted in

the 'R.P.M' war that broke out between Columbia and RCA-Victor. In 1948 Columbia launched a new format to record onto: the 12-inch 33 $\frac{1}{3}$ rpm, long-playing microgroove disc. The new disc could hold around 22 minutes of recorded sound per side, a marked improvement from the four minutes per side of the previously available 78s. This created greater opportunity for recording artists and record producers to showcase their work, laying the foundations for the expansion of musical styles that would follow.

In Great Britain, however, the invention of the LP provided the ideal excuse to re-record many classical works but EMI, the market leader in the classical music market, initially overlooked the adoption of LP technology. EMI's aging directors did not regard the LP as a technology with a future and continued to hold on to the 78-rpm shellac even after the company's U.S. and European competition had already succeeded at commercially exploiting the LP on the market (Tschmuck, 2006). EMI subsequently lost connections with its US partners and as a result lost access to the booming U.S. music repertoire. Around the same time, in 1950, the Dutch company Philips entered the recording industry by acquiring the Dutch and French subsidiaries of Decca, and would grow to become one of the major players in the European market, at least in the short-term.

Focusing on operatic and orchestral music, the European record companies sought to re-establish themselves in a market that was dominated by popular music from the United States. The longer recording time of the LP lent itself perfectly to such classical recordings. New musical styles were not as dominant in this market as in the United States, largely due to the strict control held over radio by the BBC in the 1950s which led to fewer choices of radio station and, therefore, music that characterised the spread of alternative musical styles in the United States (Cloonan, 2011). The major companies in Great Britain - EMI, Decca, Pye and Phillips - could cooperate with the BBC regarding airplay so that classical music dominated the airwaves with those interested in hearing American pop music restricted to listening to the private radio station Radio Luxembourg (Tschmuck, 2006). The classical music market eventually began to lose ground to American pop as its popularity grew, prompting the major companies to agree new distribution agreements with the American majors. Thus, Great Britain charts in the period between 1952 to 1962 bear a close resemblance to their American counterpart - the Billboard charts. In Great Britain then, there existed only four additional labels of national importance next to the market leaders EMI and Decca, who controlled almost 100% of the market: Pye, Oriole, Ember, and Top Rank (Tschmuck, 2006).

5.5 Adopting the long-playing record

Although Decca and EMI were among the first companies presented with the LP by Columbia in 1948, both rejected the opportunity to be an early adopter of the new medium despite the format being ideal for their classical musical catalogue (Elborough, 2009). Decca eventually made the switch from 78s in 1950, with EMI following suit two years later. The LP arrived, in the United States at least, at a time where material affluence and consumerism were giving rise to the public's desire to have an abundance of popular products of which the record and record player were of central importance. The ownership of recorded music had begun the transition from an item of entertainment to becoming a necessary fashion accessory. For the first time the public had started to choose to willingly pay for recorded music (Affelder, 1947). Coupled with this was additional power in the hands of the consumer. Where previously they were limited to voicing their opinion through attendance at concerts, now the public could present their assessment of recorded material through the purchase of records (Elborough, 2009). With the power of choice now shifting towards the public, more diverse forms of music began to emerge with Timothy Day stating that in the first decade of the LP's existence, there was greater diversity in musical styles than in the entire period from the inception of the gramophone (Day, 2002). The expanded desires in the 1950s represented a new challenge for the tightly controlled record companies. There was now a much higher level of uncertainty surrounding the sale of popular music as companies found it increasingly difficult to predict what the consumer would want to listen to, a problem that worsened in the 1960s as the artist began to displace the song as the most important aspect of the recording.

Advancements in technology were therefore one of the main drivers for the facilitation of change in the popular music industries. Originally centred on the manufacturing and sale of hardware, popular music transformed to become a central aspect of the cultural capital of the British public. It was during the 1950s that the external terrain of the modern popular music industries began to take shape. During this period, four companies dominated the market in Great Britain. The two biggest of these companies, Decca and EMI, controlled 100% of the music industries in 1952 which, by 1967, had only dropped to 59% based on the number of records they currently had in the charts (Gourvish and Tennent, 2010). Further, Coopey (2012) notes the relationship between the increasing power of these organisations and the appointment of highly, qualified professional managers to run their musical divisions. In his analysis, he highlights the example of Joseph Lockwood, who was brought in to run EMI in 1954. Despite his love for classical music, Lockwood had the

foresight to concentrate EMI's emphasis on the burgeoning pop music market in an era where American rock 'n' roll was beginning to enter the British market. The business acumen of Lockwood was to become more advantageous for EMI with the growth of the popular music market during the 1960s. For example, it was Lockwood who was responsible for the appointment of George Martin who would go on to produce one of the most commercially successful bands of the period: The Beatles.

One reason for the majors remaining in control of the market was their policy of acquiring smaller, independent labels that represented a threat. For example, Coopey (2012) highlights the business acumen of Joseph Lockwood and his rigorous acquisition and expansion strategy which goes some way to explaining Gourvish and Tennent's (2010) finding that the small number of independent companies that popped up during the 1950s and had some chart success. Labels such as Vogue, Oriole, Polygon, Nixa and Polydor were all purchased by major record labels by 1964. More companies arose during the 1960s to parallel the rise in independent record producers with Joe Meek and his Triumph label, Andrew Loog Oldham and Immediate and Mickie Most's RAK (Thompson, 2008).

As late as the 1950s, then, before multi-track recording was being utilised, sounds were mixed at the point of recording. This required a high degree of engineering skill but the ability of the engineer or producer to actively shape the music at this point was limited. With the advent of multi-track recording, however, came a change in role for the producer as they could use the recording studio as a tool to create and shape compositions. The aesthetic changed during this period from attempting to capture the most realistic sound possible towards developing a more constructed sound. The record producer then stepped into an even greater role than before as they became the interpreter between the technology and the artist. In this role as cultural intermediary, record producers began to contribute more and more to the creative aspects of the final products with some arguing that record producers became artists by the end of the 1960s. Even beyond the recording studio, the record producer became increasingly responsible for music production within the overall organisation of the music industries. As the decades advanced, the lines between producer and artist continued to blur, and control of record production within the industry began to alter. This is discussed in more detail in chapter six.

5.6 Conclusion

This chapter described the main developments that took place within the recording industry from the first steps into the recording of sound at the turn of the century to the end of the 1950s, by which time most the external structures and technological developments that would shape the industry were already in place, and the social positioning of key recording personnel were embedded within the practices of the recording industry. The early developments in the industry were dominated by the technological developments that resulted in the mass production and sale of recorded music. Following this, technology continued to develop and the industry gradually began to recover. By the end of the 1950s, the technological developments that would shape the recording industry during its formative period in the 1960s were in place. This chapter has also highlighted the changing landscape of record production activities and introduced some of the precursors to the changes in both the external terrain and the role of the record producer that were to occur into the 1960s. This is discussed in more detail in the following chapter.

CHAPTER 6: RECORD PRODUCTION DURING THE 1960s

6.1 Introduction

As the previous chapter highlighted, a plethora of factors influenced the development of the recording industry up to the end of the 1950s. These factors had a profound impact on how record companies organised and managed record production projects, including influencing the role that was prescribed to the record producer. In the subsequent decade, the recording industry entered a period of significant change that altered the landscape of record production activities, with a new standard being set during this period for how record production projects would operate. The purpose of the present chapter is to provide an analysis of how record production projects changed during the 1960s, and to increase our understanding of the external terrain and institutionalised position-practices within such projects. To achieve these aims, this chapter presents a mixture of oral history data and documentary evidence that considers the structural dimensions of record production projects by first highlighting how record production projects were organised and managed in the early part of the 1960s, before discussing the changes that took place as the period progressed. The chapter therefore also details how the structures and social systems of record production projects began to change at both the organisational and societal level during the period. By providing the reader with an overview of these changes, the way in which the institutionalised routines and practices of record production have changed over time is highlighted.

6.2 The 1960s: a period of change

During the 1960s, the sale of sheet music continued to dominate in Great Britain, and the market was controlled by song writers (Tschmuck, 2006). Even as the sale of records did begin to increase, the single remained more popular than the album in the British market. It was not until much later, in 1968, that sales of the album equalled singles sales in Great Britain (Elborough, 2009). Part of the reason for this delay within Great Britain, perhaps, was that the target audience of the album and the new musical styles that were promoted alongside it was a teenage market who would have had less disposable income in the early period of the 1960s as the country recovered from the effects of the war (Tschmuck, 2006). Another contributory reason to the sale of albums lagging the sale of singles concerns recording formats. Once again Great Britain lagged the United States in this regard, with EMI only ceasing to produce 78s, a long forgotten about medium in America, around 1960 (Burgess, 2014).

A pivotal moment for the recording industry during the 1960s was the success of The Beatles and the great number of rock acts who followed in their footsteps. The success of these bands resulted in a transformation in the focus of attention for record labels in Great Britain as they suddenly realised the potential of this form of music and began to develop and promote it. Prior to this, the leading figures in the recording industry within Great Britain first ignored and then explicitly fought against this move (Tschmuck, 2006). However, when the Beatles did arrive, the record companies were able to create a blueprint for achieving success in the pop market:

“First, the label creates an image for its act—in the case of the Beatles, that of the cheeky, independent, nice guys with mop-tops who do not take life all that seriously; then, with the help of a specifically designed sound, the label disseminates the image by making the act appear on radio and TV shows, star in movies, and play live concerts. Yet, the performances themselves are not what count; they merely serve to promote record sales. Successful singles are put together as albums and thus exploited for a second time” (Tschmuck, 2006, p.132).

At the beginning of the 1960s, then, record production projects were most commonly initiated when individuals were presented to record companies by music managers, or discovery by the A&R department. Once the record company had decided that they could turn the individual into a commercial success, they shaped the artist according to the what consumers in the market were currently wishing to hear, or what the record companies believed they wished to hear. Typically, this involved changing the name and appearance of recording artists to create a complete marketable product, in the eyes of record company management. Production of the record would then be handed over to the manager of the project: the record producer.

Record companies retained control over production during this period, partly because record production projects required a significant capital investment as the project had to be financed in advance (Tschmuck, 2006). Thus, only record companies had the necessary resources to facilitate recording. The project in question, and the investment that the record company was making, was that of taking the raw musical output from the artist or group of artists and, using a range of known recording techniques and technologies, transforming it into a product for sale to the mass public. The process applied to achieve this outcome is

one which was strategically managed by the record companies through the intelligent use of resources (Negus, 1998). Producing popular music, however, contained several uncertainties. Such uncertainties included concerns about whether both existing and new artists would continue to produce and deliver what is expected. Further, the unpredictable and ever-changing buying activities of audiences and consumers were a worry for record companies looking to maximise product sales. And this is something that the record companies tried to control:

“You know if they signed somebody like Tom Jones, they’d assign the producer, they would choose the songs, they would choose musicians. So, Tom Jones would be in the studio with a bunch of studio musicians, a full-time professional producer who would pretty much dictate the whole thing and Tom Jones would sing on top of it. Do what he is told” (RP28).

Therefore, in their role at the head of the production process, the record producer would be involved in selecting the song that the artist was to record, as well as how the recording was to be arranged and managed. The record producer acted as a proxy on behalf of the record company (Napier-Bell, 2002), and were mainly there to organise and manage, whereby ‘the producer would be an admin person to a large extent’ (RP19), because it would be the responsibility of the record producer to ‘hire an arranger, you’d have to hire the musicians, you’ve got to choose them, you’ve got to find out when they’re available, you’ve got to book the studio, and all that sort of stuff’ (RP28). Thus, the record producer was the central unit around which record production projects were organised and record companies placed trust in the record producer to manage the recording process in their interests.

As the period progressed, however, the later work of The Beatles began a period of artistic expansion within the music industries which were not centred around the LP. Fellow British bands such as The Rolling Stones, The Who and Pink Floyd began making music in an era that George Martin described as ‘trying things out like mad in the studio’ (Elborough, 2009, p.58). The major companies had to respond to changes in the market yet found it difficult to allow art to triumph over control. This change was summed up by one producer as moving from ‘the earlier era of what I called ‘pre-packaged pop’ where the artists were very much controlled by the record company’ (RP27), towards the situation where that control began to transfer over to recording artists and record producers. A new generation

of recording artists was therefore emerging and these artists wrote their own material and ‘they were making a living playing live’ (RP28), and thus had stronger views regarding the music that they played and recorded, which eventually culminated in the writing of their own material. Indeed, one record producer noted that recording artists began to ‘have their own ideas, so one of the things at that time was we all began to have more artistic control’ (RP3).

This is representative of a more general shift in focus within the recording industry whereby an increasing number of recording artists were beginning their careers outside of the recording studio as live performing bands. Thus, most artists did not make large amounts of money from record sales, as discussed by one producer: ‘Record sales were a sort of aberration. They weren’t earning money from record sales, they were just earning money from playing live’ (RP27).

Record production at this stage, was therefore a straight-forward process of attempting to document the live performance of the recording artists as the prevailing recording aesthetic of the time remained, until around the late 1960s, that of maintaining the perception of live performance (Cunningham, 1996). Despite the increased complexity of the process, the public was shielded from knowing about the extent to which editing shaped the final product they purchased. Great skill was required on the behalf of record producers and sound mixers to achieve this without the benefit of the post-recording editing techniques that were to follow. Indeed, as recording techniques changed throughout the twentieth century, so did the role of the record producer. Kealy (1979) identifies three different roles for the record producer. After the Second World War, producers assumed a role which Kealy (1979) terms ‘craft mode’. Little technical skill or ability was required as the aim here was to record the live performance exactly as it sounds. Most interesting from this period is Kealy’s (1979) observation that the accounting department structured, shaped and controlled the work of the production team. An administrative supervisor, often a record producer, would be allocated to the recording session with one of their duties being to ensure that recording was completed both on time and within budget. During the 1950s, however, when magnetic tape and other technological advances reduced the cost of producing a record, an entrepreneurial record producer could experiment with recording. Finally, record production became a highly technical role left to engineers and producers stepped back from this process to supervise and direct recording sessions. By the 1960s, record producers had become artists as they employed multi-tracking and sound

technologies as tool in the creative process (Negus, 1992). There was therefore a clear separation of roles between record producers and recording engineers during this period, with each becoming a separate profession (Kealy, 1979)

6.3 Standardised practices

This section presents a discussion of the standardised practices that were used in record production projects during the 1960s. As mentioned in the previous section, at the beginning of the 1960s, record production activity was concerned with capturing the live sound of recording artists and the desire to provide audiences with an ‘authentic’ live sound by capturing of the best performance by the recording artist (Kealy, 1979). Viewing the creation of the product as a straightforward activity, record production was still viewed as an industrial process that could be managed in a linear manner, leading to the recording workplace being considered as laboratory-like and ‘assembly line’ in nature (Hennion, 1989). Indeed, Napier-Bell (2013) recounts that music production at EMI in the late 1950s and the early period of the 1960s was akin to that of a production line, with corporate control over the process taking over what is often thought of as a highly creative process. Each new release by an artist had to be different from the last, yet most musical production in the period, according to Frith (1998), was less about sudden bursts of innovative behaviour and more concerned with producing a combination of familiarity and newness. Up until this point, ‘music had been a standardized product geared to a relatively homogenous taste, but products were becoming more differentiated, and the market was far more compartmentalized’ (Bakker, 2012, p.331). The production of a standardised musical product was the result of standardised practices and structures of record production that were present during this period. The standardised practices used in the organisation and management of record production during the 1960s is discussed in the following section.

6.3.1 Managing time resources

One of the ways in which record production activity was controlled by record companies was through the way in which recording studio space was hired out. In most instances, recording studios restricted sessions to three main time slots which made up ‘the standard three-hour sessions of 10 A.M. to 1 P.M., 2:30 P.M. to 5:30 P.M., or 7 P.M. to 10 P.M’ (Scott and Owsinski, 2012). The three-hour time slot was influenced by the Musicians’ Union. Artists who were members of the Musicians’ Union, as many of the professional session musicians who played on records during this period were, would play for three hours work at a time before requiring a break in recording. This resulted in a structured approach to

record production, as discussed by one record producer:

“When I started, it was incredibly structured in terms of exactly what was happening every hour of the day. One of the things that used to, before we got all the technology where you could program stuff, one of the things that forced a very structured format goes back to the Musicians Union” (RP22).

Record production was thus a highly-structured activity with planning what was to be recorded, where it was to be recorded and when it was to be recorded being important to the successful organisation and management of the project. Time was an important resource that required management in the process of record production. If the task was not completed within the three-hour period a further three-hour session would have to be booked:

“A three-hour session had a to have a twenty-minute break and you could do no more than a maximum of three songs in that three hours. So, if you wanted to do four songs you had to book a double session, six hours, two twenty minute breaks of maybe more” (RP22).

This was a problem for recording artists and record companies as these sessions were costly. However, despite these strict time limits it was often the case that recording time would be rented out to artists who were not members of the Musicians’ Union outside these hours, sometimes late into the night. This was a practice that was to become more common as the decade progressed and self-contained bands and individual recording artists began to dominate the recording industry. Where musicians who were not session musicians, and therefore not members of the Musicians’ Union, were taking part in the recording there were less restrictions on the time that they could spend in the studio. As the period progressed it became more common for record studios to hire out their space on a daily rate, rather than charge per three-hour session:

“But at the same time there were still bands coming in. Bands were coming in in the evening, the afternoon or evening, they would hire the studio on a daily rate and they wouldn’t be any session musicians at all so it wasn’t strictly limited by that” (RP19).

Whilst the highly-structured approach continued to be used in recording session using

session musicians or Musicians' Union members, such as in the pop and classical genres, as the musical landscape changed during the 1960s and artists increasingly began to write and record their own material, the standard structure of the record production project began to fall away.

6.3.2 Recording practices

To ensure consistency in sound across recordings, making music in recording studios during this time was therefore a very controlled experience, and this is further highlighted in the record keeping activities of production staff during this period. Central control was exercised by record companies using several forms in record production. Figure 5, below, is an example of a 'setup sheet' used in record production at EMI's Abbey Road Studios. The setup sheet was used for production staff to indicate where they would like the equipment placed within the studio in preparation for recording. It was noted by several participants that they had to follow company guidelines about the 'standard' placement of the equipment within the studio. The setup sheet details the equipment that is to be used in the recording and included a sketch of how the production staff would like the studio to be arranged. Once approved, the technical staff from Abbey Road would set up the equipment in preparation for the recording to take place. The level of detailed planning displayed here is indicative of the controlled environment of early record production.

STUDIO		DATES, TIMES, ETC.		ARTISTIC DETAILS		BAL. ENGINEER	
2.		15-6-68. 10.0-1.00		SACHA DISTEL.		V.M.B.	
PURPOSE	FADER	LINE	MIC	BOOM/STAND	LIMITER or COMP.	OTHER REQUIREMENTS	
Bass	1	1	U67 X	AK6	COMP.		
PARMIS ⑤	2						
Piano	3	3	U67 X	AK6			
Drum	4	4	KMS6 X	AK6			
Bass Drum	4A	9	D196 X	TABLA STAN			
PERCUSSION	A1	16	W037 X	F/S DEAR AM		R1127 in x Amp.	
Acoustic	A2	2	C.38 X	AK6		R1127 in x Amp.	
CLARINET	SA	10	C.38 X	AK6			
FLUTE	5	5	C.38 X	AK6			
PACENT 1	6						
PACENT 2	7						
Violin	8	2B	U47/48/49	FRONT STAN	LIMITED		
VIOLINS	- 1	11	U47/48/49	FRONT STAN			
- 2 -	2	12	U47/48/49	FRONT STAN			
VIOLAS	3	13	U47/48/49	AK6			
CELLI	4	14	U47/48/49	AK6			
TRUMPETS	1	3B	C.38 X	AK6			
TRUMPETS	2	4B	C.38 X	AK6			
TUBA	3	5B	W037 X	AK6			
	4						
MAIN CHANNEL DETAILS (V.B.C. COMPS, ETC.)						2x ALTEC COMPRESSION 2x FACILITATING LIMITER.	
						USE REVERSE SIDE FOR RECORDING, CONSOLE SETTINGS, AND ANY COMMENTS, FAULTS, ETC.	

1. STUDIO

WINDOW END.

TELEPHONE TO

HEAD -

PHONES TO BE AVAILABLE PLEASE 16.

4 TRACK ☒ STEREO ☐ MONO ☐

TAPE ☒

CLASSIC EQ ☐

POP. EQ ☒

ECHO REQUIREMENTS

CHAMBER ☐ 2 ☐ SPEED ☒

ATT ☒ TOP ☐ BASS ☐ 600 Hz.

E.M.T. ☐ DRUM ☐

ATT ☐ TOP ☐ BASS ☐

ECHO RETURN

H1 ☐ H2 ☐ H3 ☒ H4 ☒

PLAYBACK AND/OR OTHER SPEAKERS

2x ALTEC 15

Line 8 P100

Figure 5: An example of a setup sheet used in record production (Scott and Owsinski, 2012)

MONO/STEREO (A TAPE) M.C.		RECORDING SHEET				Date of Session 18.10.64		Job No: 4227			
Sheet: 1 of: Class: POPULAR Overall Title											
ARTISTIC INFORMATION				COSTING INFORMATION							
ARTIST(S) AND/OR CAST	TITLES AND MATRIX Nos.	AUTHOR/COMPOSER/ PUBLISHER	REEL NUMBERS	FALSE STARTS	TAKE No.	TAKE DETAILS		DUR.	H	REMARKS	
						FROM	TO				
THE BEATLES	'8 DAYS A WEEK' (EDIT PIECES)		E54294*		14	EDIT FOR RES.				BEST	
					15	EDIT " END				BEST	
	'KANSAS CITY'		E54294*		1	COMPLETE		2.44		TAK 1 BOUN. RHYTHM	
					2	COMPLETE		2.41		TAK 2 SOLO SUIF	
	'MR. McCORMENT' (REMARKS)		E54294*	5,	6	COMPLETE		3.35		TAK 1 HARMONY	
					7,	8	COMPLETE		2.37	BEST	TAK 2 BOUN. RHYTHM
										TAK 3 VOCAL	
										TAK 4 CHOR.	
	'I FEEL FINE'		E54294*	12,	5	COMPLETE		2.24		TAK 1 RHYTHM	
					6	COMPLETE		2.25		TAK 2 SOLO SUIF	
					7, 8	COMPLETE		2.21	BEST	TAK 3 VOCAL	
	'I'M FOLLOWING THE SUN'		E54294*	12, 3,	4, 5, 6	7	COMPLETE		1.46	TAK 1 HARMONY	
					7	COMPLETE		1.47	BEST	TAK 2 SOLO SUIF	
										TAK 3 VOCAL	
										TAK 4 SOLO SUIF	

Figure 6: An example of a recording sheet used in record production (Levisohn, 2004)

Beyond planning the recording, the details of the recording session itself are also inscribed on a form titled the 'recording sheet'. Figure 6 shows a typical recording sheet used at Abbey Road in the early part of the period. The form includes basic information about who was present at the recording, including the recording artist(s) and production staff. The main body of the form details the titles of the tracks that have been recorded in the sessions in the far-left column. The subsequent column titled 'author/composer/publisher' was often left blank. The third column contains reference numbers which cross referenced the recording sheet to the tape that was used in the recording process, as displayed in figure 7. Following on from this, the number of takes is recorded alongside the duration of the track. Finally, there is a column for remarks where production staff can make notes relating to individual tracks, such as which take was the best and should be used as the final version.

In the upper right-hand corner of the recording sheet there is a section titled 'costing information'. This includes information the materials that were used in making the recording as well as how long the session was booked for versus how long the session was. It also details who the client was, which studio was used and the engineering staff who were present at recording.

FIG. 6. $\Delta \rho_{\text{max}}^{\text{max}}$ vs. $\Delta \rho_{\text{max}}^{\text{max}}$ for $\Delta \rho_{\text{max}}^{\text{max}}$ and $\Delta \rho_{\text{max}}^{\text{max}}$.[illegible]RECORDING
ENGINEER *N. K.*

DATE 6 / 10 / 1964

resources, within which record producers had to record the best possible product within the available timescale. Accounting information, then, was used by record companies to set the boundaries of the project. In this regard, the time and resources available to the project, and therefore the targeted total costs for the project were set by this financial information, and this is discussed in more detail in the following section.

6.3.3 Formalised practices

In addition to operating within structured time segments in record production, the major record companies utilised mechanistic procedures and formal rules to ensure the creation of standardised products in the early period of the 1960s. The ability of record production staff to shape a recording was limited during this period, as noted by Ken Scott regarding working at Abbey Road Studios during the period:

“In fact, the engineers couldn’t even put their own mics out. That was the job of the amp room guys (who all wore white lab coats so they wouldn’t get their clothes dirty and, contrary to popular belief, were the only ones in the building to wear these coats), the technical and maintenance wizards from upstairs. The engineer could do the final placement, but the ‘white coats’ had to put the mics out and set up the session, a feat accomplished by having the engineer fill out a setup sheet before every session” (Scott and Owsinski, 2012, p.320).

Artistic control was limited, and this frustrated record producers as well as recording artists. The rise of independent producers was linked to the increase in the number of independent studios that became available. As technology improved and became cheaper and more widely available, the means for independent record producers to operate outside of the control of the record companies grew. Independent studios could offer artists and producers what the larger studios would not: flexibility and creative freedom. New companies were created to take on the majors: Immediate Records in 1965 was set up by Andrew Oldham, Track Records in 1966 formed by Kit Lambert and Chris Stamp to release Jimi Hendrix and The Who, and the Apple Corporation was formed by the Beatles in 1968. As record producers, and later recording engineers, and artists moved outwith the direct control of the record companies, whilst at the same time the record companies were unable to adequately react to changes in the popular music market, the formal organisational structures of record production fell away, and each project began to be structured as a temporary organisation. The members of the production project were drawn from a range of different organisations

and they came together to collaborate for a given period to create a marketable product that could be delivered to the record company before disbanding. Such record projects took place within the physical space of a recording studio, but the organisational space they took place within was abstract. In line with the standardisation of musical output, the construction of songs was formalised with most producers having developed their own blueprint for success (Hennion, 1983). Despite this, there was still the requirement for the producer to have the desires of the public at the forefront of their minds during production. The producer became even more influential as he was tasked with not only creating the song, but a complete marketable product (Hennion, 1983). This includes creating a persona (a voice, a personality, a history) for the artist that will connect with the public.

The increase in autonomy and control afforded to independent record producers with respect to record production projects during the 1960s and 1970s contributed to the social position of the record producer that exists today. Record producers became the central component of organisation and management with respect to record production projects, with record companies and artist entrusting them with the management of the production process. Record producers had transformed from managers who acted on behalf of record company managers to fully independent creative and artistic individuals who combined their technical skills with knowledge of business and accounting.

“And so, over a course of years, I did a lot of stuff as a freelance. I became freelance, because I found myself stuck in a bit of a rut doing the same things after four or five years. So, I went freelance” (RP28).

As freelance individuals, record producers began to gain more control over the record production process by dictating, to some extent, which projects they chose to work on, ‘Yeah, I mean the sequence, the way it works, is that you are approached by either the record company or the artist manager or the artist about making a record’ (RP19). Record producers noted that they had to then assess the quality of the recording artist and whether they believe the parties could work together to achieve the desired outcomes of the project.

Despite handing over control, record companies wished to maintain a degree of ‘influence’ over the production projects. Regarding hands on monitoring of record production during this period from record companies, one record producer describes the process in the following manner:

“At that point, your record company is monitoring the process in the studio, going in, maybe daily, maybe every other day, maybe every few days to hear what’s going on. ‘Can you play me back what you’ve got?’ And monitoring how it’s going. And I guess if necessary making comments. If necessary saying ‘I like that track, I don’t like that track’” (RP19).

The musical content was therefore still being influenced by record companies, albeit on a much more informal basis.

Record company personnel continued to have the power to comment on record production activities but as the period progressed they failed to understand the artists and their work (Tschmuck, 2006), and thus responsibility for managing the process was in the hands of record producers, who became central components of record production projects. The record producers’ changing role is discussed in the next section.

6.4 The changing role of record producers

During the 1960s, record producers assumed a role at the heart of the music industries as they became the link between the record companies and musicians (Tschmuck, 2006). Indeed, Gillett (1975) noted that producers were the actors with the necessary experience and knowledge to get the best performance out of the artist. One of the foremost examples of the record producer as a creative force is that of George Martin. Most famous for his work with The Beatles, Martin was involved in all aspects of the production. There are countless instances of Martin’s creative genius supplementing that of the band members. For example, he added the string quartet to ‘Yesterday’, he added a brass passage on ‘For No One’ and on ‘Misery’ he added the piano solo. Martin’s arrangement skills, as well as the ability to get the most out of the recording equipment available at Abbey Road marked the success of The Beatles (Cunningham, 1996). When John Lennon wanted his voice to mimic that of the Dalai Lama singing from the top of a mountain on ‘Tomorrow Never Knows’, George Martin made it happen (Gronow and Saunio, 1998). Although Martin was the most famous of the producers from this period, ‘each and every well-known British act of the 1960s was closely connected to a producer who had a significant influence on the musician’s success’ (Tschmuck, 2006, p.131).

Avalon (2009) notes how the role of the producer changed during the 1960s, with many

producers beginning to think more like business people and it was also during this period that saw the separation of the roles of recording engineer and record producer. The new generation of consumers that arose in the 1960s with the arrival of the LP became more accustomed to the studio aesthetic. Entrepreneurial producers did not have the resources to produce concert hall realism but at the same time their target audience, largely made up of teenagers, were not familiar with such an aesthetic. Thus, as new forms of music such as rock 'n' roll became popular, production teams could create the studio recording sound as the desired aesthetic (Kealy, 1979). Whereas it used to be possible to make a recording with a phonograph at any given location, now it was necessary to make a record at a recording studio with the help of specially trained technical personnel. Thus, music production primarily became the responsibility of skilled sound engineers. Producers took care of the availability of financial means, coordinated schedules, and looked after artists on behalf of the record labels and drove the creative process (Tschmuck, 2006; Avalon, 2009; Massey, 2000, 2009). This change in role of the producer moved them in to a role more akin to that of management, and towards the domain of accounting.

The producer's role went beyond their position as central to the creative process of production to a role as an expert consultant. Indeed, several accounts (e.g. Massey, 2009, 2000) from producers highlight how it fell in to the hands of the producer to achieve the above-mentioned sound and commercial success, within the budget provided by the record company. In these instances, the record company would say to the record producer 'well the budget for this album is this much money', and the record producer would then be tasked with organising 'how much time you you're going to spend in the studio, which studios you were going to use, how much each of those things were going to cost' (RP28).

Even in the latter part of the decade, therefore, record companies remained in control of the financial resources for most record production projects, despite giving up control in other areas. Several independent producers and studios began to appear during this period to challenge this way of working, and this is discussed in more detail in the following section. In Great Britain, independent production was not as influential as it was in the United States, however, and record companies managed to maintain control over the financial aspects of the process. In this respect, the recording budget made the boundaries of the project visible as record producers are aware of how far the money will stretch during the record production process. If more work is required on the project and there is no money left within the budget, the record producer would have to return to the record company to

request additional funds, which would require the record producer to present a strong business case to the record company based on commerciality and the potential for future success, as indicated by one record producer who was active during the latter part of the 1960s discussing the process of obtaining additional budgetary funds:

“Well, look this is what we want to do with this song, we think this song has got fantastic potential, blah blah blah, but it needs this, and that’s when you hit them for the extra hundred thousand pounds or whatever it is, you know” (RP3).

Record producers thus had to pitch to record companies to secure additional funding for projects, and this relationship was in part based on trust and reputation. Record producers who had previously delivered successful records to record companies had a greater chance of success in negotiations,

“Now depending on who you are and what your reputation is and how much they want you to make the record, if you don’t think the budget is big enough there is some negotiation there” (RP28).

Thus, due to the expense that was involved in the record production project, record companies could maintain tight financial control over the projects. This meant that despite giving up artistic control, by dint of record company staff failing to fully understand the wants and desires of music consumers, record companies could continue their strategy of complete market control that they developed in the early stages of the development of the industry. Indeed, despite losing some control over the content of recordings, the major record companies continued to control the manufacturing, distribution and marketing of records (Bakker, 2012). Before concluding this chapter, the next section briefly summarises the changing terrain of the recording industry during the 1960s, and its implications for the future of record production.

6.5 The changing structures of record production projects

The period of the early 1960s was therefore dominated by centralised, hierarchical control over record production projects, under the influence of record producers who assumed a management role in the process. A combination of standardised and mechanistic rules and procedures combined with tight financial controls dominated record production. Changes were ahead in society in general, and in the music industries that would shape record

production projects for decades to come. Indeed, the second half of the 1960s was a formative period for the music industries in Great Britain and the changes that took place during this period had a profound impact on the organisation and control of record production projects. The recording equipment and the technical expertise of record production staff was continually improving, and there was a new generation of younger engineers, producers and artists who had a desire to push the boundaries of music beyond the standardised product of the past (Tschmuck, 2006). Moving from an era where recording was about achieving the best possible live recorded sound, an aesthetic change took place where production teams were involved in the creation of fictional sonic worlds that could only exist in the recorded product (Kealy, 1979; Thompson, 2008).

Further, as the 1960s progressed a new type of record producer gained increasing importance within the recording industry. In contrast to the old corporate producers who were dedicated employees of the record companies, these independent producers operated outwith the record companies' corporate control. Independent producers were present during the early 1960s and as early as 1963 independent producers like Joe Meek and Shel Talmy were producing hits. These producers were responsible for their recordings from start to end. A truly independent producer, however, also needed to concern himself with paying for the studio time and all the costs involved of the sessions. Whereas failure for a corporate producer meant embarrassment, but ultimately no financial loss, independent producers were responsible for funding or finding the funding for their sessions and covering any losses that were incurred. If the song became a hit, they would profit. Most early independent producers were outsiders. The early pioneers - Joe Meek, Shel Talmy, Mickie Most, Andrew Oldham - all commanded a greater level of control over the recording process. Invention and creativity was to be combined with a keen business sense to constantly be searching for something different, trying to stay relevant. Independent producers often found it difficult to get their product placed in the market and found it difficult to get into 'these huge monolithic, colonial kind of organisations that were run like something from the British Empire, from the top down' (Oldham, 2000, p.136). The expensive nature of commercial recordings and the quality required to produce a record meant that independent producers were required to seek funds from external parties to fund the production, in the end often relying on the non-temporary organisations, such as the major record companies for funding. As previously stated, the situation of independent record producers taking control of the entire project, including the financial elements, was a rare occurrence within the music industries in Great Britain as was not yet the norm during

the 1960s.

The period of the 1960s did, however, see the dismantling of the formal control structures which previously dominated record production projects. Direct involvement by the record company began to diminish during the 1960s, with record companies increasingly allowing control over the record production process to be passed over to record producers whilst maintaining strict control over budgets. In the form of the recording budget, accounting numbers became the central structuring device and control mechanism within record production projects. By moving record production away from the direct control of recording companies, projects became increasingly temporary organisational in their nature. Record production projects now involved the coming together of three independent parties: the recording artist(s), the record producer and the recording company. These parties worked together for a designated period to produce a specified recorded product before the parties disbanded. Record companies continued to control the distribution and marketing of records during this period which afforded them a level of control over the recordings that recording artists produced. However, as has been discussed above, the record companies initially failed to understand the wants of consumers within the rock music market and thus were compelled to transfer control over to recording artists and record producers, and were content with controlling the process of recording through the recording budget. The recording budget thus became one of the central external structural devices within record production projects, and resulted in accounting numbers becoming firmly embedded within the practices of record producers.

6.6 Conclusion

The current chapter briefly traced the development of record production during the period of the 1960s, which was a formative period for the recording industry. A review of the historical development of record production project reveals that during the late 1960s significant changes were occurring to record production projects in Great Britain that would ultimately shape the operation of record production and the activities of the record producer. Indeed, the chapter highlighted how the fundamental components of the external, institutional terrain were shaped during this period, including highlighting the changing role of the record producer. It was during the 1960s that project-based approaches to record production began to emerge, with actors situated outside of record companies increasingly coming together to work in temporary organisational situations. Despite this, record companies maintained control of the recording industry through tightly controlling the

expensive activity of record production, whilst giving up artistic control to record artists and record producers. The current chapter also highlighted the central organisational role that record producers came to play in the management of these temporary organisational forms.

CHAPTER 7: ARTIST-FUNDED RECORD PRODUCTION PROJECTS

7.1 Introduction

This chapter presents the interview responses from the agents-in-focus in this thesis: record producers who are responsible for the organisation and management of artist-funded record production projects. In line with Stones' (2005) strong structuration theory, this chapter focuses on the situated praxis of record producers. In doing so it considers how record producers' (inter)actions result in the preservation and reconstitution of the relevant structures and position-practices in the process of temporary organising, as well as considering how accounting numbers are used in this process. The remainder of this chapter is structured as follows. Firstly, the social and institutional context in which artist-funded record production projects are situated is discussed, followed by a section considering the use of accounting numbers in the initial discussions that take place at the inception of projects. Next, the use of accounting numbers in the early stages of pre-production is discussed, including how record producers construct and use recording budgets to organise and manage record production projects. Following this, the ongoing use of accounting numbers as the project advances from planning to recording is detailed, including a discussion of how record producers continue to be aware of the impact of accounting numbers throughout the process.

7.2 The advent of digital recording and the rise of artist-funded projects

After the boom of record sales during the 1960s, the industry saw stagnation towards the end of the 1970s and into the first half of the 1980s. This has previously been explained in terms of the worldwide recession that occurred after the second oil crisis, the emergence of a new technological commodity in music cassettes that enabled private copying of music (and resulted in a lower volume of sales), and the continual inability for record companies to capitalise on artistic innovations and genre changes in music (Tschmuck, 2006; Burgess, 2014). The fall in record sales was epitomised Great Britain by the demise of previous market leader EMI who, to avoid bankruptcy, merged with electronic company Thorn at the end of the 1970s.

In addition to the above, the recording industry also contributed to its own downfall as the major companies had previously been too successful at controlling the music industries market through segmentation (Tschmuck, 2006; Bakker, 2012). Driven by the notion that

new musical developments might produce even more uncertainty, the major companies decided to become active in all market segments that they identified as promising in an attempt to control all creative output. The consequence of controlling creativity to such an extent, however, was lower total profits across all market segments (Tschmuck, 2006). Diversification in this instance had a detrimental contributory impact for the sales and profits of record companies.

It was technological change, however, that again significantly altered the landscape of the recording industry as, in 1983, Sony released the Compact Disc (CD). The CD offered the ability to store information digitally. This made it possible to store music in compressed form, eliminating a lot of the background noise that was present on an LP and was easier to transport and manage than vinyl. The subsequent development of the CD player and the Sony Walkman transformed the listening habits of consumers, and contributed to another boom in the sale of recorded music. Indeed, into the early and mid 1980s, consumers purchased millions of CDs. One downside for record companies of the introduction of the CD was the eventual demise of the single. From the very inception of recorded music to the creation of the LP in 1948, a single piece of music could be purchased by a consumer (Burgess, 2014). The seven-inch, 45 rpm vinyl single was introduced in 1949 by RCA to compete with Columbia's LP. Thus, for a long period the music industries had a cost-effective way of making single tracks available for sale to the general public, even in the days of cassettes (Burgess, 2014). With the advent of the CD, larger record companies began to favour the sale of albums. Consumers wishing to hear one or two tracks would be required to purchase the entire album, thus generating more revenue for the record companies. The high retail price of albums made up for record companies losing the opportunity to sell both single and album to the same person. The CD slowly took over from the LP during the early part of 1990s and by 1995, however, the process of substitution was nearly finished, the result of which for record companies was that it was no longer possible to achieve additional sales (Tschmuck, 2006).

In addition to technological changes, merger and acquisition activity within the music industries continued into 1990s and resulted in the market becoming dominated by large conglomerates, with Time/Warner, Sony/CB, Thorn/EMI, Philips-Polygram/OMG, Matsushita/MCA and Bertelsmann Music Group/BMG being the dominant firms who, by the turn of the 21st century, enjoyed a market share totalling more than 80% (Tschmuck, 2006). This continued throughout the decade and the overarching theme during this period

was the reduction in the volume of record companies. Further, recording companies were increasingly beginning to look for artists who were already established, with A&R people looking for bands to have developed a fan base and airplay before being considered, which resulted in less artists making recordings and less work being available for record producers (Burgess, 2014).

Building on the developments of the 1990s, the 2000s saw several important developments within the wider music industries that would once again significantly alter the dominant paradigm in the industry and result in further changes to recorded music. CD prices were raised by record companies during a period of revival for pop music, and music sharing service Napster became increasingly popular amongst music consumers. The free downloads that were available on services such as Napster, as well the use of peer-to-peer file sharing software, are blamed for a decline in industry revenue but at the time the music industries did not consider such services to be a legitimate threat to their revenues. Indeed, this was elaborated upon by one record producer and manager:

“The only thing we did as an industry, was we were late into the downloading thing. We let Napster sit around and we thought that they would go away. In the times when people were copying, you know those two cassette players, the double cassette players came across and we thought that would go away and it did go away but that was because the quality was so poor. So, they thought this downloading thing would go away as well. Of course, it didn’t, it cost us in the end” (RP22).

It was perhaps already too late for the industry by the time that Apple launched iTunes in 2002, as by offering consumers the opportunity to purchase single tracks, the record companies’ model of selling albums was beginning to falter (Burgess, 2014). Coupled with this, the introduction of iTunes saw a reduction in price with the sale of the new format, something that Burgess (2014) notes had never happened in the industry previously. The main impact for record companies was not overall income but specifically a decrease in the income generated from the sales of recorded music. Selling downloads is more cost effective than creating and distributing physical recorded products, yet the main problem for the industry was the overall reduction in revenue spent on recorded music (Burgess, 2014).

Progressing from digital downloads, the development of online streaming has perhaps been

the most significant change within the music industries in recent years, having a major impact on the recording industry. By offering consumers the opportunity to stream tracks as often as they wish for a monthly subscription fee, the growth of streaming services has resulted in the continual decrease in revenues from the sale of recorded music. Because of the downturn in revenue from record sales, investing large amounts of money in record production projects began to outweigh the risk for many record companies. Thus, record companies began looking for artists who could prove they had already connected with a fan base through live performances and via social media sites, to minimise the risk associated with their investment. The result of this is that for many unsigned or non-established recording artists, funding for record production projects is difficult to obtain. To make a recording, then, artists must fund projects themselves or seek finance from other organisations external to the music industries. The result of this is what has been termed in this thesis as ‘artist-funded’ record production projects.

As a creative task, there is a high degree of uncertainty and risk associated with record production projects with record producers referring to it as a ‘big gamble’ (RP2), where record labels have to act like a ‘bank investing loads of money and hoping for a return’ (RP28). As an investment, then, speculative record production has become a less attractive option for companies within the music industries as record companies ‘want everything prepared so when you go in with a package all they are doing is choosing the songs, choosing the producer, choosing the mixer and putting the thing out’ (RP22). In the case of recording artists who are not signed to record labels, there is little or no direct support from record companies and other organisations with respect to funding record production projects. The result of this is that the funding for record production project comes directly from the recording artists, which can often be difficult for artists, as noted by one record producer:

“And where that money is coming from is very difficult. A lot of bands I’m working with have second jobs. They’re doing stuff to then subsidise where they get the money from to then be able to make the records” (RP2).

In general, without the financial backing of external funders, the result is that record producers are managing much smaller budgets and facing new challenges in the production of recorded music. One producers summed up the situation:

“In days gone by budgets were much bigger and the budget came into consideration just simply because you were managing a large chunk of money, which you had to account for. Now you are managing a very small amount of money which you’ve got to stretch and, you know, make it work for the project” (RP28).

What has therefore changed is that the amount of funding available for projects has decreased which has means that instead of having to justify spending large amounts of money on production activity, record producers have had to adapt their practices to organise and manage record production projects with much smaller amounts of money available for use. The impact of this for record producers is that an increasing number of projects are smaller in duration and scope. Indeed, most artist-funded record production projects take place over a few days or, in rare instances, a few weeks. Thus, artist-funded record production projects are more ephemeral than other record production projects that are in some way connected to permanent organisations, and the temporary organisation is very fleeting in nature.

The short-term nature of artist-funded record production projects results in several organisational challenges for the record producer. Temporary forms of organising are often subject to an inherently high level of uncertainty and ambiguity (Kreiner, 1995; Lundin and Söderholm, 1995; Ibert, 2004), a situation amplified by the difficulties surrounding the lack of stable relationships and continuity that can be achieved in formal, enduring organisations. With respect to record production projects, the creative process of making a musical recording is inherently uncertain in its nature with the outcome of the product not being known until all the components are completed at the end of the process. With high levels of uncertainty regarding the outcome of the project, one of the primary risks associated with artist-funded record production projects is that the money supplied by recording artists is used in an ineffective and inefficient manner by record producers. Recording artists are making an investment by providing a lump sum amount of money for the project. It is the responsibility of record producers to organise and manage the projects to mitigate this uncertainty, where possible. Further, this organisation and management is conducted without reference to pre-existing relationships and structures that would exist should the projects and social actors be connected to permanent organisations. Record producers thus face additional challenges, which are detailed in the following sections.

Before proceeding to discuss the process of temporary organising of artist-funded record production in more detail, it is worth briefly reflecting on the standard record production

process that most projects follow. The process begins with the inception and composition of a song or songs, and in artist-funded record production projects these are most often conceived by the recording artist prior to the project commencing. Next, pre-production is where the planning for the process of recording takes place. Record producers must consider, among other things: who should be involved, how to make best use of the studio time available and what equipment is required to make this work. After pre-production, recording can take place where the track will be both recorded and mixed before moving on to the important aspect of post-production which includes the mastering and mixing processes that are required to complete the recording and the project. The next section is concerned with the pre-production stage of the production process.

7.3 Pre-production

The pre-production stage of artist-funded record production projects focuses on the initial discussions between recording artists and record producers that take place before all parties agree to work on a project. It extends towards the generation of a plan and schedule for the upcoming recording stage of the project and can include planning, rehearsals and the recording of demos. As artist-funded record production projects have limited resources, the pre-production stage is put forward by record producers as becoming increasingly important for the successful management of projects due to their fleeting nature. The current study finds that accounting numbers are present in these discussions, with the recording budget being used as an important discursive tool to frame these preliminary discussions.

7.3.1 The initiation of artist-funded record production projects

Artist-funded record production projects involve the direct coming together of record producers and recording artists, with the typical first step in this process being recording artists directly contacting record producers. In terms of the origins of this, the previous work of record producers offers the opportunity to generate and attract future projects by acting as tool of self-promotion. In addition to receiving payment for assisting recording artists in making recordings, production projects offer record producers the opportunity to advertise their work as “it’s the kind of industry where if you do a good a job on something, their friends or their peers or other bands go ‘I really like that, let’s go there’” (RP9). The artist-funded record production market is therefore based on reputation, and the quality of the final recorded product is important for the generation of further work. As a result of this, ‘most business is word-of-mouth or an internet search through Google’ (RP9). Aside

from this, recommendations from contacts within the music industries continues to be an important source of work for record producers. This is, in part, how the artist-funded record production industry survives without the financial backing of major record labels and management companies. There is strong demand for the services of record producers, with social media and digital search platforms aiding record producers in marketing themselves and generating work. This remains a relatively small community and developing a reputation for quality is essential to becoming successful as a record producer.

Before working together on a project, both recording artists and record producers must first be content that the project will work for all parties. To this end, record production projects most often begin with informal discussions between the parties to establish the details of the potential project. Discussions focus on several factors that are primarily informed by musical and creative considerations but also include whether all parties believe they can work with each other on a personal level and whether there is adequate funding available for the project to proceed. To frame this latter aspect of the discussion, record producers enrol the concept of the ‘recording budget’ as a tool to signpost to recording artists that their artist and music desires will have to take place within the available financial parameters. The record producers interviewed for this thesis, however, stressed that these early discussions between recording artists and record producers were also an opportunity to understand what the artistic ‘vision’ of recording artists, and the responsibility of the record producer is ‘to deal with delivering that entire project to always realise the artist’s vision, they might come with very clear visions, they might come with very confused visions of what they are trying to do’ (RP2).

Thus, at the stage of initial discussions, record producers are attempting to fully understand the artistic motivations of recording artists but are also beginning to exert some control over the project by guiding recording artists who are perhaps unclear about exactly what they wish to achieve from the process. Being able to realise the artistic goals of recording artists is stated as being central to the role of being a record producer. Before considering the parameters of the project, record producers must first understand what the motivations and aspirations of the recording artists are.

Once this has been established, discussions advance to considering in more detail the specific objectives that the recording artists have for the project. This includes the overall parameters of the project such as how many tracks they wish to record, what their overall

sonic goals are for the recording and how both parties envisage the process working. At this stage, record producers aim to share their experience with recording artists to help guide them in the initial stages of the project. Record producers can, 'bring in influences because I've worked on loads of records'(RP2) and they can, 'bring in experience of sonic soundscapes' (RP3), highlighting that record producers have 'got the expertise hopefully to get that to realise their sonic vision, their dream of what they are trying to do (RP2)'. Record producers therefore begin to exert control and influence over the record production project but are continually recognising the recording artist as central to the process. This is developed through rehearsals and the recording of demos, allowing record producers to get a feel for how recording artists sound when recorded, to establish which management styles work best and fine tune the plan for the upcoming project.

At this point in the process, then, the (potential) structure of the project is beginning to be constructed by record producers as they piece together the artistic elements of the projects, with further structure to be provided by the recording budget. Thus, one important aspect of the initial discussions is the amount of money that is to be made available for the project. With funding coming directly from the artists, and with record producers recognising that this is likely to result in a smaller overall budget for the project than would otherwise be available. Almost immediately record producers are thinking in terms of the accounting numbers. Thus, one of the very first questions the record producer would ask before formally accepting an offer to work with a client is two-fold: 'Well what's your budget and how long have you got?' (PT).

It was emphasised by record producers that the musical and creative aspects of the record production project must be considered alongside available financial parameters. To this end, the creation of the 'recording budget' is one of the most important aspects of the process which dictates the shape and form of the temporary record production project. The priority for record producers from this point onwards is to ensure that all elements of the project are organised and managed to most effectively realise the artistic desires of the recording artist or artists. Within this then, record producers' first role is often that of expectations management. There is often a discrepancy between what the artist would like to achieve with the project, in artistic and musical terms, and what the record producer knows can be achieved for the available funds, with one producer noting that,

“We discuss how much money they’ve got and whether I can do it at all. What they’re trying to do on that budget, and quite often, in fact I’ve never had them come and I’ll go, ‘Whoa that’s far too much money!’ So usually I go, ‘Okay for what you’ve got, how about we don’t do an album, how about we do an EP?’” (RP2).

Thus, whilst the purpose of the initial meetings between artist(s) and record producers is to determine the artistic and musical vision of the artists in relation to the project, this is considered alongside the amount of money, and time, that is available for the project. Even before the project has been formally accepted accounting numbers are part of the decision-making processes of record producers. Indeed, many recording artists have not fully considered the financial aspects of the project with one producer noting that ‘when they say, “This is what we want to do,” it’s like “Alright, what’s your budget?” and 99% of the time they haven’t even thought about it at all. You’re like “Literally how much money do you want to spend? Not on just the studio but the project as a whole’ (GY). Thus, through managing and explaining the financial considerations of production projects, record producers are reinforcing their role as managers of the project, as well as establishing trust with the recording artists.

Looking ahead to the recording budget, record producers have a quick prediction of the likelihood of being able to achieve what needs to be achieved given the amount of money and timeframe available. In doing so, record producers are drawing on their experience and expertise of previous record production projects to put together an informal forecast of the potential outcome of the project. Based on these computations, record producers then use the recording budget to frame the discussion with recording artist, beginning to construct the financial space within which the project will take place.

7.3.2 Getting into the minds of recording artists

It is important for the boundaries of the working relationship between record producers and recording artists to be established quickly as there are several different ways in which the relationship can work. Important in this regard is the idea that it is important to build up a reciprocal trusting relationship with recording artists whereby ‘you’ve got to trust each other, build up a bit of a bond’ (RP3), with another producer stating that if recording artists ‘are going to trust you creatively they need to trust you on a lot of other levels as well’ (RP15). The relationship between record producers and recording artists will vary from project to project but remains an essential component of the project, and therefore record

producers spend a significant amount of time at the inception of record production projects ensuring that the relationships is clearly established. What is evident is that every project is different; it is stressed by all participants that the nature and form of their role will change depending on the requirements of the project that they are working on.

When planning the project, participants in the current study stated that to successfully organise and manage record production, it is important that they fully understand recording artists on a personal level. This involves seeking to understand not only their musical motivations and aspirations, but also evaluating the personality of artists so that record producers can formulate the best working relationship possible. It is a complex process, where record producers must 'get inside the head and the heart of the person you're working with and really get what it is that they want' (RP15).

This reinforces the idea of the intangible nature of creative and artistic behaviour, with record producers often spending significant amounts of time at the beginning of projects ensuring that they are on the same page as recording artists. This also highlights that artist-funded record production projects are a co-production between the parties involved, with the record producer influencing the recording artists, and vice versa. Relationships are thus important to the organisational success of record production projects, and significant energy is invested by record producers in establishing good working and personal relationships with recording artists.

There is a significant amount of time invested by record producers at the beginning of record production projects building up a mental map of the project that includes the musical desires of the recording artist, the financial parameters set by the recording budget but also thoughts on how record producers are going to manage the project in such a way as to get the best quality out of the artists as is possible whereby 'you start to form an overall picture of where they are musically and what they are wanting out of it' (RP15).

Understanding recording artists and coming to an agreement about the direction of the project is a time-consuming process. Therefore, the pre-production stage of the project is commonly conducted well in advance of entering the recording studio, which would entail an unnecessary expense. At the planning stage of the process, record producers highlighted the importance of having a clear plan about how the plethora of factors that come together in the recording phase of the project fit together. Thus, from the very initial discussions that

take place between record producers and recording artists, record producers begin to construct the fleeting and fluid structures of the record production project.

7.3.3 The recording schedule

Once all parties agree to work together, the process can proceed towards the construction of a more detailed plan for the project. As the modern record producer is under increased pressure because of lower amounts of money being available to fund record production projects, planning the project prior to embarking on the expensive activity of entering the recording studio and undertaking the process of recording has become paramount. Thus, it is considered important to ‘get all the pre-production stuff beforehand so when we are in the studio we are just recording; the band are worrying about their performances and I’m worrying about everything else’ (RP4). Relatedly, the short-term nature of artist-funded record production projects means that organising and managing the project in an effective and efficient manner is a priority for record producers, and the first step in this process is to effectively plan for what the overall creative output of the project will look like, and what the technical process should be to get to that end position. This plan is initially informal in nature with record producers commenting that it was primarily a mental map of the project that they formed in their head that laid out how they saw the technical processes coming together to realise the artistic goals of the project.

“Most producers I think will tell you that they hear the record before they make it. And you’ll have all these reference points in your head of what you’re trying to achieve, maybe they’re references to other records or maybe they’re just, I often think about spatialisation. So, it’s about front to back, which elements are sitting in the front, what’s in the back” (RP4).

Building on the cognitive plan that record producers have for the project, they subsequently create a recording schedule. The recording schedule determines what will be recorded and when it will be recorded, and is based on a variety of factors including how much time is available in the recording studio and how much time the record producer believes the artist will take to complete the task. Although informal, record producers sketch out a rough plan, with one producer noting that they will ‘write a list. You know, a little chart with kit, song name, guitar, so you tick the boxes off as you go through so it’s like a progress chart really’ (RP20), thus allowing the project to stay on track throughout the process, and one record

producer speaks of using a ‘whiteboard and marking out songs down one side and instruments along the top and crossing off things as the project progresses’ (RP5). This also helps communicate with recording artists and represents the translation of the details of the recording budget into a form that is easily understood and followed by personnel within the creative environment of the production project.

Record producers recognise that ‘you really need to have quite a strict schedule to get things done in time (RP5)’. This highlights one of the most important issues in record production projects: limited time resources. Planning is important for record producers because of the limited amount of time that is available for completion of the temporary project. There are several elements that are common to all record production projects and to which record producers must give considerable attention. The first decision to be made concerns where the recording is going to take place. Normally, the recording will take place within a professional recording studio. In some cases, record producers acknowledge that they themselves owned their own recording studios and would normally record the artists there. In this latter instance, the record producer, and laterally the record production project, is afforded a greater level of flexibility to work around the boundaries of the project set by the recording budget, including that of time resources.

The importance of the pre-production period of the project is ‘not just financial. For me it’s important to have a clear plan anyway because otherwise people can get lost, people can start deviating’ (RP2). Record producers recognise the importance of having a firm but flexible structure in place within the production process. Indeed, thinking ahead is therefore an important element of the pre-production stage of artist-funded record production projects and record producers think carefully during pre-production about the best means for completing the project on time, on budget and with the desired level of artistic and technical quality, which can often mean compromising in some areas, as pointed out by this record producer:

“Then there’s a kind of a quality thing, like how rushed they’re going to be to do things if they really want to take time and get their art as perfect as possible it’s going to take longer” (RP9).

Record producers must carefully plan and communicate with recording artists to ensure that project activities take place in a coordinated manner. This communication comes in a

variety of forms, depending on the relationship with the recording artist and geographical proximity. Initial enquiries are conducted via email or phone discussions, before record producers and client meet face-to-face to discuss the finer details of the project and, more importantly, to establish a rapport. One record producer notes that the normal process is to communicate with potential recording artists first via 'email and give them prices or whatever' (RP20), and then 'it's like "come down and have a chat and have look around," because then they get a feel for me and we actually meet person to person' (RP20).

The main considerations at this stage revolve around the creative, artistic and technical dimensions of the project. Participants stress the importance of delivering a recorded product that satisfies the musical aspirations of the recording artist and, through organising and managing the production project, record producers are charged with delivering the desired outcome for their current client. However, also expressed as important at this early stage of the production project as an overarching concern with the financial aspects of the process, and communicating this to recording artist. Establishing the nature and extent of the 'recording budget' available for the project is important as this provides the territory and structure within which record production activities can then take place. Indeed, careful consideration of the accounting numbers attached to the project are considered in conjunction with the artistic, creative and technical aspects of the process. The impact of accounting numbers on record production projects is considered in more detail in the following section.

7.3.4 Creating the recording budget

Aside from their technical expertise, one of the central reasons that recording artists hire record producers is to organise and manage the record production project on their behalf. The role of the record producer brings with it the necessity to organise and manage the economic aspects of the record production project. Record producers display a sense of financial accountability and responsibility as part of their role, whereby as a record producer 'you use the money you've got to the best you can, because it's part of producer's role, it's not just about the sound, it's about managing the project and the budget as well' (RP2). Thus, record producers must not only create a recording budget, but begin thinking about how this fits together with the artistic and creative goals of recording artists. This process begins as early as the initial discussions between artists and producers. As a result, there is commonly a period of negotiation regarding the amount of money available for the

project where record producers and recording artists will ‘talk through it, and you’ll talk through what different studios we can use, how many songs it’s realistic to do’ (RP9).

There is a trade-off between the size of the recording budget and the expectations of the recording artist regarding the desired outcome of the project. An important aspect of the record producers’ role at this stage is to be clear about how far the available funds are realistically likely to stretch. Record producers must therefore create an instant, roughly calculated budget that can easily be understood by the artist and translated into a rough creative plan regarding what can be achieved in the record production project for the available budget. Each artist-funded record production project necessarily differs in scope and nature but the approach to budgeting is broadly consistent. Record producers require a swift coordinating and organising tool and, through their knowledge and understanding of recording budgets, use accounting numbers to mediate between record production project and recording artist. How the recording budget is prepared is discussed in more detail in the subsequent section.

7.3.5 The recording budget

Regarding the specific elements that make up the recording budget, there are several items that record producers must consider. One of these items is the record producer’s fee for carrying out the work. Over the course of the interviews, several different approaches to dealing with the fee that the record producer would receive for working on the project were identified. In some cases, record producers charge a flat daily fee, whilst in other cases producers agree a set fee for the project. The general approach is that record producers have a ‘standard’ cost of their time which recording artists can purchase.

The next most significant cost within the recording budget is in the cost of hiring a space to record the record. The significance of this cost will differ depending on whether the recording needs to take place in a professional recording studio, which is most commonly the case if a band with multiple instruments are involved. In some instances, however, record producers are also owners of their own recording space, which offers more flexibility to the recording project. Several of the participants who were interviewed indicated that ‘because it’s more cost effective, a lot of guys have their own rooms. Because you don’t need this enormous console and all this gear, you just need a computer and a decent microphone and you can pretty much get away with everything’ (RP7). Where record producers own their own studio and the record production project can take place within it,

the project becomes more flexible with respect to the territory that is placed around it. Should record producers not own their own studio or should the project require the use of a commercial studio, there is more work required from record producers regarding budgeting, whereby they must first assess which studio will be appropriate for the project. Different studios offer different equipment, quality levels and, perhaps most importantly, different surroundings. Different studios also charge different rates for using their space. Thus, record producers must consider how much money is available for the project, how much time is required in a studio and pick the studio based on this. When the recording is taking place in a professional studio, it comes at a significant cost as:

“studio time isn’t cheap but again it’s about getting what you pay for. If you need a particular room sound for a drum kit or you’re doing strings or something like that, or guitars or even vocals depending on the project, you need a particular space to do it in, and a good sounding space” (RP20).

This again highlights that record producers are concerned both with sound quality and cost, and that there is a trade-off between the two elements. Indeed, the amount of recording studio time that can be purchased within the budget is one of the main factors which establishes the temporal dimensions of the project because ‘when you’re at a studio, all your costs are ring fenced in a way, for that production period’ (RP9). Thus, sticking to deadlines and making sure the tasks of the project are completed on time become an essential element of the management of record production projects. Recording studio costs thus represent sunk costs within artist-funded record production projects. Visiting a professional recording studio represents a significant financial outlay for the project and is something that record producers must carefully consider at the pre-production stage as it will impact on the creative and technical plan that producers have in mind for the project.

The above emphasises the nature of record production as an investment. A large amount of money is laid down up front and the costs of the project are fixed. Record producers must then operate within these fixed boundaries. The personnel that will be employed to work on the project is a further consideration for record producers when preparing the recording budget. It was noted by record producers that it was common for them to have to fill both technical roles in the process - as recording engineer in addition to acting as record producer. The bigger the budget, the more experts can be enrolled to work on the project.

“After that, if the budget is bigger than that we look at a mastering engineer. After that we look at a mixing engineer. And if we have a huge budget we look at a recording engineer so I can just have the producer’s hat on and not have to deal with the sounds, you know” (RP5).

However, the restriction on the budgets has meant that the technical roles with the record production project are often combined, emphasising the all-encompassing role of modern-day record producers:

“Even back in the ‘80s there would be an engineer, a producer, a mix engineer, a mastering engineer, you would be hiring guitar techs, you’d be hiring drum techs, for one session but now it can’t be like that. I need to have all these skills” (RP5).

Whilst every temporary artist-funded record production project is ultimately different in its nature and scope, the costs that must be considered by record producers are consistent. The result of the consistency of costs is that record producers developed standard approaches to costing. These standards, although not always written down, exist as mental maps that record producers draw upon when organising and managing projects. However, some costs, such as those charged by professional recording studios, are available in written form on websites, and some record producers also display their standard rates across such spaces.

The process of recording is conducted with reference to units of both time and cost. The various elements that are required throughout the production process are estimated at the beginning of the process as part of the recording schedule. These units of time are referred to by record producers throughout the process of recording. First record producers calculate, based on the estimated cost of each element of the process, how much time can be spent on each section of the process. Each step in the process becomes a unit of time that must fit within the overall temporal boundary that was established when formulating the details of the recording budget. These units of time are flexible within the overall temporal boundary, however. The units of time allocated to the individual components of the record production process are estimates based on the experience of record producers who assess the technical competence of recording artists and level of technical difficulty of what it to be achieved to make an estimate of when each element of the process should ideally be completed by for the entire project to be completed on time.

When preparing the recording budget and planning the project, record producers state that whilst organisation and structure is required for the successful completion of the project, there also needs to be enough room in the budget to allow for creativity to flourish. Record producers therefore build some budgetary slack into their planning as, ‘there are things that crop up obviously that you don’t anticipate. So, you don’t overestimate but you understand that there’s going to be something that will crop up somewhere that will cost more money’ (RP7). Thus, record producers draw further on techniques commonly associated with management accountants by not only using accounting numbers to create the territory of temporary artist-funded record production projects but also by using their experience and financial knowledge to build enough slack into the process.

Most participants expressed that they do not formally write down the budget, nor do they explicitly share the budget with any other party, instead being entrusted to handle the budget by recording artists. Record producers do translate the costs associated with record production into a language which recording artists are more familiar and comfortable with, primarily by translating the financial plan into a recording schedule, as previously discussed. Discussions between recording artists and record producers can therefore centre around what can be achieved musically and artistically within the budget that the record producer must work with. Importantly, then, accounting is done here in an informal manner. Whilst participants recognise the importance of the recording budget to the overall success of record production, they understand the extent to which accounting numbers can be used as a tool for communication with record production projects. There is a collective understanding that discussion of accounting numbers is acceptable at the planning stage of record production as it is accepted by both parties that making a record costs money, and therefore that money must be managed in some form. The informal use of accounting numbers is discussed in more detail in the next section.

7.3.6 Doing accounting informally

Whilst the recording budget forms a central part of the record production process, the record producers interviewed for this study identified no formal or systematic means of budgeting for record production projects. Record producers are responsible for fitting a lot of different elements into the recording budget, and this changes from project to project. Despite the apparent complexity of the process, the participants interviewed all viewed the recording budget as a necessary and important aspect of their role. Every record producer therefore has a different process for budgeting but consistent across all participants was the informal

nature of the process, with one participant noting that the budget was prepared, ‘not with a piece of paper and adding things up’ (RP17).

Despite there being no formal budgeting occurring, the recording budget sets the boundaries of the temporary organisational project. The boundaries are established through record producers. Importantly, however, the exact details of the budget are rarely shared with the recording artists, unless those artists display an interest in the financial aspects of the process. Rather, record producers translate accounting numbers into a language that the recording artist can readily understanding by communicating the financial plan in musical terms.

Budgeting is conducted cognitively by record producers with very little information being written down leading to an absence of accounting numbers in written form, however accounting is being done here. A single financial number is presented to record producers, the overall funding available from the recording artists for the project, and, along with additional information about the musical and technical requirements of the project, the record producer develops a financial and creative plan for the successful completion of the project. This plan is formed by record producers through the blending together several elements. There is the standard cost of record producers’ time and overall fee for the project, the standard cost of buying time to record in recording studios and the processes and procedures that are embedded within the overall standardised procedures of making a recording. Whilst there is flexibility within the process to make allowances for any changes in the name of creativity and musicality, there is, regardless, an overall framework of rules and principles that dictate how recordings are made.

7.3.7 Source of accounting knowledge

As demonstrated in the previous section, the notion of the ‘recording budget’ is readily used with the realm of record production. With that in mind, it is interesting to note where the knowledge of budgets and accounting numbers originates. The participants in the current study stated that they received no formal training or education in financial matters. Instead, the use of accounting numbers was picked up ‘on the job’ by record producers in the early parts of their record production careers, with knowledge being passed on by others within the record production process with more experience.

“No, you just pick it up. I mean it’s the same as... It’s like nobody teaches you how

to manage your personal finances, it's exactly the same, you know" (RP3).

The use of accounting numbers is embedded within the practices and procedures of record production projects and these are passed on to record producers by other, more senior members of staff in the record production process. Typically, the participants of the current study became record producers either through the traditional route of serving as an apprentice within a recording studio, or from being musicians who gained experience of recording when making their own music. Production skills, including how to organise and manage projects, are acquired through experience and these practices exist in the memory traces of production staff. Thus, record producers learn how to manage the recording budget alongside learning the technical aspects of record production, highlighting the embedded nature of accounting numbers within the structures of record production projects.

Accounting numbers provide record producers with an easily recognisable and reliable set of practices and patterns of behaviour that allows for the maintaining of order within artist-funded record production projects. Accounting numbers provide the accepted codes and conventions to production projects and frame the behaviour of record producers and recording artists. In the discussions that take place at the beginning of record production projects, accounting numbers are explicitly discussed and are used by record producers to establish the boundaries of projects and to communicate to recording artists that there are limits on what can be achieved creatively and musically because of financial restrictions. Establishing the recording budget at the pre-production stage of the process is an accepted convention between record producers and recording artists, with recording artists relying on the expertise and experience of record producers to prepare and manage the recording budget. After pre-production and planning of the project is complete, record producers make plans to advance the project onto the recording phase of the process, and this is the focus of the following section.

7.4 Recording

The recording process involves the putting together individual elements that form part of the individual songs which make up the contents of the overall project. The recording stage is the stage in the process where the recording artist, record producers, and other required personnel, combine with the creative and musical content and technology to begin the creation of the recorded product. It is at this stage where the expertise of record producers is emphasised as they must combine their skills to motivate, inspire and manage the

recording artists through a process that involves the often-laborious process of recording and re-recording the constitutive elements of songs.

The impact of technology has transformed how record production works, and has impacted on how record producers organise and manage projects. Most record production projects are now conducted using dedicated recording software such as Pro-Tools or Logic, which can perform the traditional role of multitrack recording and audio mixing but also offer record producers increased editing, undo and manipulation opportunity. Additionally, digitally capturing the recording provides an electronic record of the steps that have been taken in the process and, to some extent, replaces the previous need for keeping written records in many instances. The ‘record’ of recording, takes and mixes are thus contained within the recording software rather than being inscribed on separate documents. However, participants noted that they would still take rough notes to record ‘what was recorded on each track’ (RP27), ‘what equipment we used, what microphone sounded the best, which style worked, etc.’ (RP28), although most of the reference to past events in the production process is now made on the system. Further, where recording takes place in a professional studio a representative from the studio, normally an assistant or engineer, will keep a written record of the ‘equipment that they used and the total amount of time they spent in the studio, you know, amongst other things’ (RP23).

The management of record production by record producers involves managing creative behaviour within the boundaries set by the fixed costs of the recording budget. Accounting numbers create a space within which the activities of record production can take place, whilst also driving the nature and extent of those activities. During production stage of the recording process, accounting numbers in their purest calculative and reproductive form take a backseat, making way for the consumption of accounting numbers as resources. The amount of money available for the project, and therefore the size of the recording budget, dictates to a certain extent what can be achieved, whilst also influences how it can be achieved. During the recording stage, reference continues to be made to the technical plan that was created at the pre-production stage because ‘it shows the band that there’s a progression, that there’s a constant forward momentum happening’ (BR5). As previously discussed, the recording budget is used to set the boundaries of the project and is used by record producers to construct deadlines and milestones that are then communicated to the recording artists via the schedule. This translation allows record producers to ‘hide’

accounting numbers during the recording phase of the producers, which is discussed in more detail in the following section.

7.4.1 The hidden nature of accounting numbers

Despite being used and discussed at the pre-production stage of the process, during the main part of the recording process, accounting numbers disappear from the process. Once the key elements of the project have been established at the planning stage of the project and the temporary project-based organisation has been formed, record producers ensure that the financial aspects of the project are kept out of the record production process. At this stage of the process, the language used becomes more important as record producers translate the recording budget into a language that recording artists can readily understand and, more importantly, accept. During the production stage of the process record producers do not want to be focusing on the financial and accounting aspects of the project as:

“there’s no place in a creative environment for a guy watching the figures. Just don’t bring it here, that would be the worst thing to happen, it really would be, for creativity. A guy just sitting watching a clock with a calculator out, we don’t need that” (RP12).

The recording phase of record production projects is therefore a space that is protected by record producers to allow recording artists to concentrate on the musical side of the process. Record producers organise and manage the situation to exclude accounting numbers with the main desire being allowing the artist to focus on the musical aspect of the process. Indeed, it is expressed that one of the main roles of the record producer is to protect the artist from considering anything other than their creative and artistic roles to:

“make all the kind of recording studio things as invisible to the band as possible so they can concentrate on actually making music and actually realising their vision of what their song and their music is all about” (RP28).

Indeed, this extends beyond simply not discussing the recording budget during the recording phase but it was also noted that it is often the case that record producers ‘won’t tell the band the time structure because if we run over on one thing they’ll start panicking and you don’t want them to panic, you want them to be relaxed’ (BR5). It was therefore stated that it is preferable to not share all the details regarding the structure of the overall

project with the recording artists, as too much information would have a negative impact on their musical and creative performance. Instead, record producers take full responsibility for the management of the situation and ‘if something goes wrong, I’ll know how I can fix this, like play to the band’s strengths to get back on track but I wouldn’t tell the band the schedule’ (RP9).

The visibility of accounting numbers is something that is carefully controlled and managed by record producers. The activities of record production are therefore conducted without explicit reference made to the recording budget or accounting numbers. Record producers, however, remain acutely aware of the importance of remaining on schedule and on budget throughout the recording phase with a specific emphasis on the ‘kind of the danger times you’re looking at’ (RP28). At some point during the process of recording record producers recognise that ‘right, okay we need this done by a certain time or tomorrow is going to be more difficult’ (RP28). Again, this reinforces the informal nature of the recording schedule and the flexibility within it as record producers are aware of when they would like certain elements to be completed by but this is rarely shared with recording artists in a bid to avoid creating too much tension in the production process.

Record producers therefore display awareness of the scarceness of resources and awareness that accounting impacts the behaviour and processes that are taking place within the record production process. In addition to setting the initial territory of the temporary organisational record production project, accounting numbers continually inform the decisions that are made during the production process. The decisions that are made based on accounting numbers are not communicated as such to the recording artists and other personnel involved in record production. Record producers continue to exclude accounting numbers as far as possible from the process.

7.4.2 Focusing on the recording artists

As knowledgeable agents, record producers are reflexive about their social position and the network of relationships which make up the social positioning of the record producer. How record producers view their role in relation to other social actors within the process of record production is important to how they utilise accounting numbers. A common theme when discussing the management of record production projects was that of the importance of concentrating on the desires of the recording artists. The participants in the current study identified a service provider role for record producers where the focus of record production

is on the musical and creative desires of the recording artists. Thus, when asked about their contribution to record production projects, participants often downplayed their role in the process, stating instead that at the very centre of the project throughout is the artist, and the musical desires of the artist. Whilst the record producer is charged with piecing together and managing the different elements of the production process, their role is very much that of assisting the artist through the process, using their skills and experience. Record producers emphasise that they are:

“there to help facilitate, you’re providing a service to help them do the best work that they can do. And to always make sure the artist is happy all the way through, I’m never there to take over” (RP9).

Therefore, the lateral nature of the relationship is identified by record producers at this stage. Record producers have expert knowledge when it comes to the overall management of the project, as well as an expert understanding of the technical aspects of production but in terms of managing the creative part of the process there is an overarching focus on making sure that there is an effective working relationship between the artist and the producer.

Following this, there are several different relationships that can be established with artists. On the one hand, record producers emphasise that usually the relationship with recording artist(s) is established on the basis that all parties are working together to produce the best possible outcome. This could be in the form of a ‘coproduction with the band’ (RP16) or ‘you can be completely in charge. And that relationship is set up before you go into the studio and it’s accepted that’s the way you’re going to work’ (RP19). A significant portion of the management of the record production process is therefore concerned with managing the artist. Indeed, record producers state that this is not always straight-forward, and that a lot of people management skills are required to successfully complete the production project. It can therefore be concluded that within artist-funded record production projects record producers are indeed a ‘blank space’ as Burgess (2014, p103) suggests, which can be summed up in this quote,

“So, there’s a balance, there’s a range of roles in which you can relate to the artist like that. So, you can be completely in charge. And that relationship is set up before you go into the studio and it’s accepted that’s the way you’re going to work. And in

fact, you'll be hired to do that and hired because your reputation is for being that kind of producer but then another artist will want someone who will want to be going to be more of a co-producer in way" (RP19).

Again, the relationship between recording artists and record producers continues to be central to the successful organisation and management of record production projects. Record producers must also be flexible in their social identities depending on the social situation at hand. This includes understanding how recording artists respond to the recording process, and this is discussed in more detail in the following section.

7.4.3 The reappearance of the recording budget

Beyond the initial calculation at the pre-production stage of the process, then, record producers work hard to maintain during the record production process that they are not engaging with accounting numbers. Indeed, participants state that they rarely consider the recording budget during production, choosing to focus instead on keeping the project on schedule and concentrating on getting the high possible quality from the artist. One way in which accounting numbers can be consumptively utilised is as a device for sanctioning behaviour. When asked about the recording budget being a device used for sanctioning the actions of artists, record producers stated that they were very wary of using accounting numbers in this manner, aware of the power and negative impact this could have on the process. However, participants did identify that in certain situations, the limitations of the budget were used as a prop to sanction the behaviour of recording artist as 'sometimes that's a sobering thought when an artist gets an idea into their head that is patently not going to be viable' (RP28). Further than this, however, is that the record producer threatens the decorum of the production project by bring the calculative frame back into proceedings. In this sense, 'there's a little bit of reality that you need to pose in front of the artist' (RP27). However, it should be noted that record producers view this as a last resort in the creative situation of record production projects.

In some instances, it is not possible for the record producer to maintain the creative and musical focus that they aim to protect during the recording process. Budgetary issues can often become a decisive factor in how projects proceed, and can even threaten the successful completion of the project. Record producers expressed a desire to achieve outcomes for recording artists within the available financial parameters but admitted that this is not always possible. Because of financial limits, the creative and musical ideals of

recording artists must sometimes be curtailed or scaled back in scope. Record producers view themselves as having a responsibility to suggest alternatives to the original plan or, as has been highlighted above, to stretch their own time beyond that which was originally budgeted for to successfully deliver the recorded product that the recording artist wants.

This is not wholly selfless, however, as record producers have an interest in ensuring a given level of quality. Record producers are also interested in keeping the quality of the recording high as their name will be associated with the recording. As record producers will be associated with the recording, there is a responsibility on the part of the record producer to ensure the highest possible technical quality of the recording, so that it can ‘sound as good as I could possibly make it so that when people put it on, it was like, wow that’s a really good sounding record’ (RP3). But, overall, there is a preoccupation with the generation of future work in such a competitive industry, as record producers ‘want something that is really, really strong that I can sell myself on as well’ (RP16).

7.4.4 Balancing quality and time

The time available for the project is an important aspect of the record production project. Record producers automatically translate the financial cost of activities into how long they will have to work on a project. When asked about the main motivation behind the consideration of time management as being so important to within the management of record production projects, participants referred to concerns about the recording budget because

“one of the worst thing you can do is go back to the artist’s team when you already know that your budget is stretched and say, ‘Look we need more time,’ or, ‘Look I need to take a cut on what I’m earning to allow this record to happen because we need more time’” (RP18).

Regarding time, then, the amount of time that is spent on processes within the production process can have an impact on the quality of the final product and thus record producers must be aware of managing the trade-off between quality and time. Sometimes the artist wishes to sacrifice time in the studio. This is normally because of restrictions in the recording budget. Once the record producer explains to the recording artist what can realistically be achieved within the available budget,

“the band are willing to sacrifice time and sometimes production quality because bands sometimes just don’t care about it sounding nice and pretty and polished and just want a raw representation of how they sound” (RP9).

The lack of time and money puts more emphasis on the technical aspects of production and takes away from the creative aspects. Record producers must focus more on getting the necessary process complete with a slight impact on the amount of creative behaviour that can be expressed within the recording environment. This involves being organised and ‘being more productive with the time that we have rather than messing about and experiment and stuff like that, there’s less time for things like that’ (RP17). In the end, all the record producers interviewed suggested that time became a resource that could be stretched to either finish the project, or to finish the project to the producer’s required level of quality.

“Oh yeah, I stretch it all the time. I mean anyone who is in this business that says that they don’t is a liar. You know what I mean? Or if they don’t then they’re not going to get very far, you need to stretch your time. You need to be kind to bands and be patient with them and help them out where you can” (RP5).

7.4.5 The record producer’s contribution

As previously stated, the role of record producers within artist-funded record production projects varies from project to project. Aside from handling the organisation and management of the project, including the recording budget, the contribution of record producers will vary depending on the relationship that has been established with the recording artist(s) prior to entering the recording phase of the project. However, record producers are very much part of the process as it was identified that ‘every producer has their own identity so there’s quite a lot of me in that process as well’ (RP15). Record producers therefore make a significant contribution to the project, and influence the outcome in many ways.

Being flexible is an important aspect of being a record producer and record producers must exercise judgement as to what the current project requires. Despite this, it is emphasised again at this stage by record producers that the process of record production is a mutual collaboration between artist(s) and producer, with the record producer often simply offering musical and technical suggestions to the artists and not wishing to force change upon the

recording artist(s) as the music belongs to them:

“It’s their record. My name goes on it so I have to make sure it’s good but it’s their record, it’s their art, it’s their music. And I add in whatever I can to that and whatever that may be” (RP12).

Thus, record producers are essentially further contributors to the project. This contribution can range from only handling the organisation and management of the project on behalf of the artist to making suggestions on individual tracks from a musical or technical point of view, and providing moral support and encouragement to the recording artists. One producer spoke of a specific situation where they identified that the main area requiring their attention was the musical arrangement of the tracks that the recording artists wished to record,

“I suppose the biggest contribution I made to their project was musical arrangement. They had great songs and great ideas but I didn’t think their arrangements were that good, in terms of the formats of the songs and how to create dynamics and keep the interest going throughout the songs so that it sounded fresh on the radio, that sort of thing” (RP19).

Record producers are therefore willing to make a musical and creative contribution to the record production project, but they stay respectful to the artist. Record producers must exercise judgement as to whether their contribution is required and wanted by the recording artists. In some instances, record producers make a much more significant contribution to the project and provide the necessary direction for the recording artists. Again, record producers would be hired by recording artists with this kind of relationship in mind and this would be set out in the early discussions between artists and producer. Like recording artists, record producers have an idea of how they envisage the final record product sounding. Developed after pre-production discussions with artists, this takes the form of a mental map of the upcoming project:

“I sit listen to the song, demo the song until I know that’s what it is. And I suppose the skill of being a professional is being able to do something pretty fast, like that is the skill” (RP4).

Record producers, therefore, see record production projects through a creative and technical lens which affords them the ability to contribute to the work of the artist, where needed. Managing the relationship with and between recording artists can be challenging, however. One of the most frequently mentioned roles that record producer adopts during the production process is providing the necessary help and support to recording artists throughout the process to help them through the process:

“Sometimes you’re being a counsellor because artists invest so much of themselves in the music there might come a point where they’re doubting themselves or doubting the entire thing and feeling like they haven’t got the energy or the motivation to continue it so sometimes you’ve got to motivate them” (RP15).

7.4.6 Mediating tensions

Aside from dealing with the recording budget, technology and contributing to the project creatively, a significant portion of the management of the record production process is concerned with managing the artist through the difficult process of recording. Indeed, record producers state that recording is not always a straight-forward process for recording artists, and that a lot of people management skills are required to successfully complete the production project. This, it is suggested, stems from the fact that the record production is ‘a very unnatural environment for an artist’ (RP28). Record producers highlighted that they were aware of the difficulties of the recording environment for recording artists. Often the process of recording is repetitive, with the same part being played again and again until it is of the appropriate quality. This process can be challenging for recording artists. The record producer is therefore partly a motivator throughout the recording process, encouraging the recording artists to stick to the schedule as much as possible. This is often a challenging aspect of the project with record producers having to manage different personalities, making the close relationships that are established at the pre-production stage essential.

Further than the above, ‘a significant amount of your time as a producer is counselling. Really, it’s so stressful making a record for a band’ (RP28). In addition to coaching recording artists through the recording process, record producers also place a lot of emphasis on creating the most appropriate environment for the creation of recorded music. Different techniques are employed by record producers but all are designed to make the recording artists as comfortable as possible throughout recording. In some instances, this

involves creating the correct physical environment, including choosing a recording space that matches the personalities of the recording artists and removing as many distractions from the outside world as possible. The aim of these actions is to allow recording artists to concentrate on the creative and musical aspects of the process, and focus on their task at hand. Included within this is the removal of any discussion of accounting numbers, as discussed in section 7.5.1. Overall then, record producers maintain that music is

“all about vibe. You’ve got make sure that everyone is really happy. My job as an engineer is more than just the technical side of engineering, you’ve got to be good with people, you’ve got to have good people skills, you’ve got to make sure that everyone is fed and watered and happy and you’ve got to keep the session vibing” (RP1).

7.5 Completion and post-production

Once the recording activities have been completed, the final stages of the project involve finalising the recorded product so that all parties are happy with it. The conclusion of artist-funded record production project is not as simple as the project ceasing when the pre-agreed time parameters of the project has elapsed. On some occasions, the agreed amount of time to be spent on the project elapses without all production tasks being completed. If the project has not been completed because of the actions of record producers, they state that they were happy to admit responsibility for this and work to finish the project at no extra cost to the recording artists, often agreeing this upfront with recording artists. However, some producers state that they make an up-front agreement with recording artists stating that ‘should the album take longer and we don’t get it done in this initial three-week period of time that they’re looking to get it recorded in and it’s not down to me, it’s down to the fact that they can’t get the parts right or they’re not delivering, then I’ll need my fee topping up’ (RP17). However, it was stated that ‘usually there’s a fixed amount of money to spend on a project’ (RP17), and thus all parties are bound together by the recording budget.

However, if the responsibility does not lie with the record producer they find themselves in a difficult position whereby the budget does not allow them to spend any more time on the project, but they a recorded product that is either unfinished or lacking the required quality. There is therefore a balance to be achieved by the record producer between completing the project on time and on budget, and producing a product of the required quality. However, the role of the record producer continues to be stretched in post-production with recording

artists often seeking additional services,

“Because you always get, ‘Oh can we come back? Can you change the mix? Can you cut it up?’. And they’re not going to pay any more because you’ve already agreed the budget and you say, ‘Well it’s going to cost you an extra £100 just for the day to do that or £200 for the day to do that’, and it’s like, ‘Oh no we’ve got no money left. You said you’d do it for us’. So, it becomes a right task then” (RP20).

Therefore, despite being hidden at the recording stage of the process, accounting numbers make another appearance at the final stages of completion of the project. Further, record producers who have set up the deal in such a way to be paid some of the fee upon delivery of the recorded product receive the final part of their remuneration for the project at this stage. Thus, accounting numbers are often also used to close off the project and signal the end of the temporary organisational form.

Once all financial aspects of the project are concluded, and all parties are happy with the final recorded product, record producers pass over the completed product to recording artists. After the recording has been completed, then, record producers state that ‘it’s completely out of my hands. Whoever has paid for it, it’s theirs’ (RP2). Within artist-funded record production this is mostly recording artists. Because of the fleeting nature of such projects, and the lack of connection to permanent organisations, the structures, practices and relationships of the temporary organisation are not embedded or captured and are, instead, put on hold in case the parties work together again at a later date.

7.6 Conclusion

This chapter has considered the use of accounting numbers in the organisation and management of contemporary artist-funded record production projects. From interviews with participants who organise and manage such temporary organisational projects, the way in which accounting is implicated in the social system of record production has been considered. From the interviews conducted, it was found that accounting numbers play a significant role during the planning stage of record production projects. Record producers engage with accounting numbers in the form of the recording budget, and use this to drive communication at the inception of the project. To allow the creative, musical and technical elements of the record production process to take place, the financial cost of the project must be considered. The recording budget is then used by record producers to create the

abstract space of the temporary organisational record production project, a space that is then filled with the creative, artistic and technical aspects required to complete the project. Record producers therefore use accounting numbers in a territorialising manner, in the first instance, to construct the fleeting temporary organisational form that will act as the vehicle for the record production project. Further, in addition to providing an overall structure within which the record production process can take place, accounting numbers are used by record producers to connect the creative and artistic project to the realm of the economic, and to the wider business world. Thus, accounting numbers are used as a means of collective understanding between record producers and recording artists of the financial expectations that are placed on the project, and this involves record producers translating the financial numbers into a form that will be accepted by recording artists during the recording phase of record production. Accounting numbers provide a means of coordinating and controlling temporary record production projects in the absence of formal structures and permanent organisational settings.

CHAPTER 8: DISCUSSION

8.1 Introduction

The previous three chapters have presented an analysis of the context and conduct of record producers with respect to their use of accounting numbers in the organisation and management of artist-funded record production projects. In line with the main aim of this thesis, the present chapter provides a further, theorised discussion of the main findings of the current study through the lens of strong structuration theory. The chapter proceeds as follows. Firstly, the external structures that provide the conditions for action of social actors within artist-funded record production projects are discussed with specific reference made to minimal structures. Following this, the chapter presents a discussion of the internal structures of record producers and how they relate to external structures, with a specific emphasis on how accounting numbers are viewed by agents in terms of the modalities of signification, legitimation and domination. Next, the concepts of active agency and outcomes are considered to highlight how accounting numbers are implicated in the (re)production of the social systems of popular cultural production. After this discussion, the chapter reflexively considers the use of strong structuration theory in this analysis before the chapter ends with a brief conclusion.

8.2 External structures

As discussed in chapter three, the first element of the quadripartite structure put forward by Stones (2005) is the consideration of the external structures of knowledgeable agents. External structures are those structures that provide the necessary (un)acknowledgeable conditions that either constrain or enable action in agents-in-focus. Although the primary aim of thesis is to consider the use of accounting numbers, this practice does not occur in a vacuum and considering only the moment of active agency where accounting numbers are drawn upon by knowledgeable agents is likely to give a misleading picture. It is therefore necessary to identify the external structures that provide the conditions for the situated use of accounting.

The influence that external structures have over the temporary organising of record production projects, including providing the necessary conditions for the use of accounting numbers to take place, are discussed in this section. With respect to the structures that motivate the actions of record producers within artist-funded record production projects, the findings of the current study agree with prior literature which has postulated the use of

minimal structures in the governance of temporary organisational practice (e.g. Brown and Eisenhardt, 1997; Kamoche and Cunha, 2001; Tatikonda and Rosenthal, 2000; Van der Meer-Kooistra and Scapens, 2008; Van der Meer-Kooistra and Scapens, 2015; Varoutsas and Scapens, 2015). Specifically, the minimal structures framework postulated by van der Meer-Kooistra and Scapens (2008, 2015) in relation to temporary organisational product development projects is considered here, and consists of four structures: economic, institutional, social and technical. Each of the four types of structure are now discussed in turn with specific reference to the management of artist record production projects, as detailed in chapter 7.

8.2.1 Institutional structures

In the current study, changes in the wider music industries are an important independent causal influence on the activities of knowledgeable agents. More specifically, a decrease in popularity amongst consumers for recorded music has resulted in less funding being available for record production with a resultant decrease in the scale and scope of projects. For the agents-in-focus of this thesis, then, artist-funded record production projects have become the most common project form that they work on. The implication of this for record producers is that they are often presented with a lower single accounting number, in the form of the overall funding that is available for the project, than they would have previously had. A lack of funding has a direct impact on projects and results in an increase in temporariness, with the organisational setting within which record production takes place becoming increasingly ephemeral and fleeting as a result. Record production projects are detached from the formal structures of permanent organisations, meaning that with each new production project that record producers undertake the social system must be reconstructed and, in most instances, the networks of relationships re-established.

In addition, and because of this temporariness, this thesis finds that an important part of the institutional structure of record production projects is the network of position-practice expectations that come with the record producer-recording artist relationship, and that this is embedded within the social identity of record producers. External structures provide knowledgeable agents with a social identity that contains a range of prerogatives, capabilities, norms, resources, and obligations that influences the practices of agents (Stones, 2005; Giddens, 1984). In doing so, the practices of agents are ‘positioned’ within a network of social relations. As social systems exist only through the continuity of social practices, Giddens puts forward that structural properties are best conceptualised as

‘position-practice’ relations (1984, p.83). The social position of record producers is found here to be central to the organisation and management of artist-funded record production projects. Through their experience in the industry, record producers have inherited the prerogatives and obligations required to successfully organise and manage record production projects, including how to use accounting numbers via the recording budget and the accountability that comes alongside this use. Further, through socialisation and prior experience in managing record production projects, record producers are aware of what agents-in-context (recording artists) expect from them (Stones, 2005). In line with previous studies (e.g. Adhikari and Jayasinghe, 2017), the findings of this thesis highlight a similar and consistent socialisation process across agents-in-focus with respect to the source of their knowledge in relation to accounting. However, this thesis advances this idea further by highlighting that there is an expectation of the use of accounting numbers embedded within the role and social identity of record producers alongside the creative, technical and organisational prerogatives which motivates the temporary organising of artist-funded record production projects. Thus, further evidence is provided regarding the social functioning of accounting as an external structure that is embedded within the role and social identity of social actors.

8.2.2 Social structures

Aside from the wider institutionalised social identity of record producers, the continual construction of a social structure in each record production project is found here to be an important element in the process of temporary organising. Due to the fleeting nature of the project, record producers spoke at length about the importance of working together with recording artists at the pre-production stage of the record production process to establish a good working relationship and construct a solid social structure that the rest of the project could then be based upon. Especially important here is the establishment of lateral relationships. With respect to this, chapter six identified that during the 1960s record producers became central to the recording industry and gained increasing control over the organisation and management of record production projects. The result of this was that by the end of the 1960s the relationship changed from being that of manager-employee represented by a somewhat hierarchical relationship to the establishment of lateral relationships (van der Meer-Kooistra and Scapens, 2015). This relationship is even more pronounced in modern day artist-funded record production projects.

Building on lateral relationships, the relationship between recording artists and record

producers is found here to (re)emphasise the notion of the dialectic of control (Giddens, 1979, 1984). Giddens refers to the dialectic of control as when there are relations of autonomy and dependence in social relations beyond those based on physical coercion (Stones, 2005, p.29). Coad and Glyptis (2014) highlight that agents should be aware that their conduct is dependent upon the actions of others, and this is observed in the current study. Record producers take their cues for action from recording artists and invest a significant amount of time attempting to understand the psychology and motivation of artists. Thus, record producers place a high degree of emphasis on assessing how their conduct will impact on agents-in-context. Through reflexive assessment of the past, present and future social position of themselves, and the social positions of other actors within the production process, record producers continually reconstitute the social structures of record production, and this notion is expanded upon further in section 8.3.3.

A further impact of the temporariness of artist-funded record production projects is that the social structure must be continually reconstituted and this thesis highlights the importance of establishing trust in the process of continual temporary organising. A central component of any social system, according to Giddens, is trust (1984, 1990), and recent structuration-based accounting research has concluded that any consideration of coordination and control should include a consideration of trust (Coad and Glyptis, 2014). Temporary organisational settings require the creation of ‘swift trust’ (Meyerson et al., 1996; Saunders and Ahuja, 2006), and record producers use accounting numbers as an external structure for generating this trust between themselves and recording artists in a swift manner. Again, the social positioning of record producers plays an important role in the establishment of this form of trust as record producers act as access points to the expert system of record production for recording artists, as well as acting as access points to the expert system of accounting as it used within record production projects. Aside from the institutional and social structures, technical structures also influence the actions of knowledgeable agents and this is discussed in more detail in the next section.

8.2.3 Technical structures

Technical structures concern the specifications of the project and the specific technologies that are available for use (van der Meer-Kooistra and Scapens, 2015). The findings of the current study highlight the importance of investing significant amounts of time working closely with recording artists at the inception of record production projects to establish the technical parameters of the project. For record producers, a significant part of the detailed

planning of the technical boundaries of record production projects are intangible in nature as a large part of the process involves getting into the minds of recording artists and establishing their motivations and desires for the outcome of the project, and this directly influences the technical structures of each project.

The establishment of technical structures is centred around establishing the details of the task at hand. Previous studies considering temporary organisational issues have highlighted issues relating to task as being central to the process of temporary organisational settings (Bakker et al., 2010). To this end, the task at the centre of artist-funded record production projects is found to be highly singular in that it is characterised by the recognition that once the specific objective of the temporary organisational process has been achieved, the project will disband and there is no immediate expectation of working together in the future (Whitley, 2006). Previously, record production was limited to professional studios because of technological limitations and the expense associated with recording equipment. However, within contemporary production there is a greater level of flexibility in this regard and many record producers now own their own recording studio space. This flexibility has contributed to the increasingly temporary nature of record production, and has resulted in recording processes being faster than they previously were.

In addition to this, the current study agrees with prior research (e.g. van der Meer-Kooistra and Scapens, 2015) that suggests that accounting can be considered part of the technical structure of temporary organisations. Indeed, the findings of this thesis suggest that the recording budget is drawn upon as a technical resource by record producers to shape and form the activities of record production projects. As highlighted in chapter 7, the technical parameters of the project, as well as the musical and creative ambitions of recording artists, are discussed alongside the recording budget. Accounting is therefore found to directly influence the technical parameters of the project. However, accounting is also found to be part of the economic structure of projects, however, and this is discussed in more detail in the following section.

8.2.4 Economic structures

In line with prior accounting studies, the current study highlights the significance of accounting, and accounting numbers, as external structures and material resources that agents can draw upon. This thesis finds that accounting numbers provide record producers with an easily recognisable and reliable set of practices and patterns of behaviour that

allows for the maintenance of order within social situations, and provides accepted codes and conventions to social situations and frame the behaviour of participants. Specifically, it is shown here that record producers draw on accounting numbers via the techniques of budgeting and the use of the ‘recording budget’.

The use of accounting numbers forms a part of the make-up of being a record producer; it is considered by participants to be an important part of their role when managing record production projects. Creating and managing the recording budget therefore allows record producers to relate to their surroundings, and to other social actors within social situations. The use of accounting numbers by record producers in artist-funded record production projects emphasises how actors reflexively monitor their actions and the actions of others in the continual provision of the practices that (re)produce social structures. As such, knowledgeable actors within record production projects are existential beings who, through the existential qualities of accounting numbers and their utilisation, relate themselves not only to their social surroundings but also to themselves as well. Preparing and managing the recording budget is an essential aspect of the social identity of the record producer and the utilisation of accounting numbers are mobilised as a means for record producers to relate themselves simultaneously to other participants as well as the social situation at hand.

8.2.5 Reflecting on external structures

The ephemeral nature of artist-funded record production and the lack of attachment or reliance on the structures provided by non-temporary organisations results in record producers drawing instead on sets of minimal structures. These structures are also reproduced through the praxis of knowledgeable agents, and this notion is expanded upon further in section 8.4. This thesis finds that the combination of minimal structures provides the necessary organisation to artist-funded record production projects whilst at the same time maintaining enough flexibility to allow creative and artistic behaviour to flourish. Prior literature that uses minimal structures has found a very limited or non-existent role for accounting numbers within the framework (van der Meer-Kooistra and Scapens, 2008, 2015; Carlsson-Wall et al., 2017). Further, more recent studies (e.g. Carlsson-Wall et al., 2017) have found that in pulsating temporary organisational situations, minimal structures are insufficient and that minimal accounting and control practices are therefore not appropriate for such situations. The current study, on the other hand, finds that the use of accounting numbers is a central coordinating mechanism used by record producers in the organisation and management of artist-funded record production projects. Accounting,

even though it is conducted in an informal manner, is drawn upon as an external structure in this situation.

Further, the relationships and interlinkages between different external structures are highlighted here. Accounting numbers, for example, could feature in both economic and technical structures, as well as influencing the social structures and position-practice relationships within the project. The technical structure of the project cannot be established without reference to the boundaries that are set by the economic structures. The institutional structure, on the other hand, underpins and influences the social, technical and economic structures by providing the conditions within which the temporariness of artist-funded record production projects take place.

External structures provide the conditions necessary for social action to take place, and are mediated through position-practice relations. In line with previous studies, accounting is viewed here as an external structure that provides knowledgeable agents with the prerogatives, capabilities, norms, resources, and obligations for the situated use of accounting numbers, which is the primary concern of the present thesis. It is internal structures, however, which dictate how agents engage with external structures such as accounting. Thus, the following section discusses the internal structures of the agents-in-focus of this thesis.

8.3 Internal structures

Within this thesis, it is found that the internal structures of record producers influence the mobilisation of accounting within artist-funded record production projects, and impact on how accounting numbers are used throughout the process of temporary organising. Examining the internal structures of agents is complex because of their inherent subjectivity (Feeney and Piece, 2016). Rather than provide an analysis of the internal structures of each record producer individually, the current study has addressed the commonalities between the internal structures of record producers by focusing on the interaction between internal structures and the relevant, shared external terrain. The internal structures of record producers are shaped by a reflexive awareness of their contextual landscape and the expectations of agent-in-contexts. Being a record producer means balancing a whole range of factors and record producers make use of their social position within record production projects to apply the most appropriate code of interaction and manipulate the presence of accounting numbers according to the social situation at hand.

The temporary organising of record production projects requires record producers to be reflexively aware of their own positioning, as well as external structures such as accounting. As the use of accounting numbers is at the centre of this thesis, the following sections detailed how external structures are viewed by record producers, with a specific emphasis on how they relate to accounting numbers as an external structure. The current study finds that the internal structures of record producers result in a fluid relationship with external structures. The interrelated modalities of signification, legitimation and domination are separated analytically in the following sections but it is recognised that they are interrelated and occur simultaneously.

8.3.1 Signification

At the pre-production and planning stage of record production projects, record producers view accounting numbers through a constitutive lens, whereby accounting numbers are seen as being a tool that can be used to actively create and shape reality (Macintosh and Scapens, 1990; Roberts, 1990). Accounting numbers at this stage create specific ways of seeing which creates mental images in the minds of record producers regarding the temporary organisational boundaries of the project. Indeed, through the process of creating the recording budget record producers actively construct the abstract space within which record production can take place by communicating this to recording artists with the budget acting as a discursive framing tool that connects record producers and recording artists to the temporary organisational project.

As record production projects continue to the recording stage, record producers are found to continue to view accounting numbers as a modality of signification but instead begin see its use through a perceptual lens. Accounting is understood by record producers to be more a language in terms of a set of concepts (Capps et al., 1989; Jayasinghe and Thomas, 2009) and webs of semantic codes (Macintosh and Scapens, 1991) that can be drawn upon within the social situations of record production to shape and drive the behaviour of participants. In contrast to previous accounting research which has found this language to be expressed in terms of profit, loss, returns and cost (Macintosh, 1995; Roberts and Scapens, 1985), record producers state that, although the recording budget continues to influence and be referred to by record producers it is translated into a different language that is aligned to the other external structures that are present within production projects. This is demonstrated in the current study by the process in which record producers cognitively take

the recording budget and translate this into the recording schedule, and use this as the basis of communication with recording artists.

8.3.2 Legitimation

Legitimation structures consist of the normative rules and the moral obligations, in the form of the values and ideals concerning what is important, that motivate actions in social situations. In the present study in addition to constructing a specific reality within record production projects, there is evidence of accounting numbers being viewed by record producers as useful for sanctioning certain forms of behaviour. At the beginning of record production projects, prior to entering the recording phase, discussions about the recording budget are used by record producers to communicate to recording artists that there are limitations placed upon the production project because of the total amount of money available for the project. Thus, at the beginning of the process, record producers see accounting numbers as external structures to be drawn upon to signal rationality (Granlund, 2002; Lawrenson, 1992; see also Hopwood, 1983; Richardson, 1987). Only once the recording phase is then completed do record producers discuss the recording budget, except for in exceptional circumstances such as when extra funding or resources are required.

Despite being important to the record production process, during the recording phase of the production process it is not considered appropriate or acceptable to discuss accounting numbers. And yet, accounting numbers continue to influence and sanction the behaviour of actors within record production projects. Having established the boundaries of the record production project and driven the activities that can take place within those boundaries, record producers must then manage production in such a way as to operate within those boundaries. The record producer must keep the project on schedule and within budget whilst simultaneously creating an appropriate space within which the creative and musical aspirations of the recording artist can be realised, blending these elements together to create a recorded product of appropriate quality. Throughout the record production process the record producer is organising and managing with unconscious reference to the norms and sanctions placed on the process by the recording budget. Concerns about completing the project on budget and on time influence the creative, musical and technical dimensions of the record production project. Accounting therefore operates as a structure of legitimation that dictates which practices and actions can be achieved within the parameters set by accounting numbers, thus impact on the creativity that can take place within these boundaries. Record producers thus come to view accounting numbers as sanctioning

devices that help to clarify social expectations in terms of what is to be regarded as right and important (Macintosh, 1995; Macintosh and Scapens, 1990; Roberts and Scapens, 1985).

8.3.3 Domination

One of the main internal structures involved in driving the actions of actors is domination, which concerns the use of resources by participants. In this thesis, it is shown how knowledge of the use of accounting numbers gives record producers the power to influence record production from the very inception of projects. Further, the ephemeral organisational parameters of the project are constructed by record producers using accounting numbers. Thus, drawing upon accounting as an external structure at the beginning of record production projects highlights accounting numbers as resources for domination but, as previously discussed, recording artists retain some control within a dialectic of control. This notion is in line with previous studies that illustrate how superiors mobilise accounting numbers to suppress subordinates (e.g. Macintosh and Scapens, 1991; Roberts, 1990), but it has also been shown how the controlled parties, in this case recording artists, can exercise autonomy or even counter control over the external structure (Cowton and Dopson, 2002; Saravanamuthu and Tinker, 2003; Uddin and Tsamenyi, 2005). Within artist-funded record production projects, although record producers are charged with the management of the project and the utilisation of the accounting numbers, the source of the funding remains the recording artist. The recording artist therefore retains the ability to exercise power over the record producer because, ultimately, the record producer remains accountable to the recording artist.

In addition to this, throughout the record production process, power shifts back and forth from record producers to recording artists. This notion is in line with previous research that has highlighted the transferring of power between management and employees (Conrad, 2005; Uddin and Tsamenyi, 2005). Although the social situation in the present study does not represent the traditional manager-employee relationship, the present study finds parallels in the way in which relationships are managed by knowledgeable agents. Thus, and in line with Coad and Glyptis (2014), the findings of the current study highlight that power relations are often fragile and subject to change, as a result of asymmetric distributions of power between agents. This is specifically highlighted in the current study when record producers discuss that, although they oversee organising and managing the record production project, recording artists have final say on the decisions that are made as

it is their music and their money. The change towards this way of working was demonstrated in chapter six whereby recording artists began to take greater control over their art whilst at the same time record producers began to become solely responsible for the management and organisation of record production projects.

8.3.4 Reflecting on internal structures

It is found here that it is impossible for record producers to manage record production projects without interpreting reality through an accounting lens, despite their lack of technical education in the field. Further, the findings of the thesis show a willingness for record producers to engage with accounting numbers. Record producers accept that part of their responsibility when organising record production projects is interacting with accounting numbers. Accounting numbers are found here to be part of the cognitive template that record producers use for interacting with recording artists during the process of record production. One of the most important findings of the current study is that the relationship between internal and external structures within artist-funded record production projects is fluid in its nature. At different stages of the process of record production, record producers are found to relate to external structures, including accounting numbers, in a different manner. This differs from prior research within accounting which has concentrated on a static depiction of accounting in relation to the modalities of structuration presented in structuration theory.

In line with previous accounting research, however, the intertwined nature and inseparability of the modalities of structure should be reemphasised. These have been split into individual components in the prior section but in practice these modalities occur and are drawn upon simultaneously by agents. However, when using strong structuration theory as a theoretical lens, it is not merely enough to identify these structures but to also articulate the relationship between external and internal structures in a much clearer manner than the original structuration theory (Jack and Kholeif, 2008). As such, Stones (2005) introduced the concepts of active agency and outcomes. The various ways in which the internal and external structures combine as record production projects proceed is discussed in the next section.

8.4 Active agency and outcomes

Active agency is the execution of day-to-day practices by agents-in-focus. Considering active agency enables us to analyse how external structures force agents-in-focus to rely on

an informal use of structuring devices rather than any formal methods in the organisation and management of artist-funded record production projects. Outcomes, on the other hand, are the result of active agency. Specifically, outcomes refer to the impact that the (inter)action of knowledgeable agents and has on both internal and external structures. This impact may be the changing, extending or reproduction of such structures. The present section combines active agency and outcomes due to the difficulties regarding discussing active agency without also discussing related outcomes. As Feeney and Pierce (2016, p.1166) state, ‘this is because agency is examined in both brackets of the process of methodological bracketing applied to the findings’. The following sections therefore document the active agency and outcomes of the situated use of accounting numbers record producers in artist-funded record production projects. Within the current study, the moment of active agency refers to when and how record producers draw upon accounting numbers in the temporary organising of record production.

The findings of the thesis suggest that within such projects, structural outcomes are evident in several examples of the modification and reproduction of internal and external structures that take place each time record producers go through the process of temporary organising. As record producers are faced with having to continually reconstruct the social system of record production, there is greater emphasis placed on the maintenance of consistency in terms of structures across a range of projects yet each situated utilisation of accounting numbers is itself an act of structuration whereby modification of structure(s) is evident.

8.4.1 (Re)producing the social systems of record production projects

The findings of the current study highlight how record producers use accounting numbers in the continual process of temporary organising. With every short-term production project that record producers work on, accounting numbers form an intrinsic part of the structure of the temporary organisational form that is created. Thus, accounting numbers are used as a means of shaping the temporary organisational identity by creating a temporary bounded system with specific structures and goals. The system is continually (re)produced through the regularised practices of agents-in-focus as record producers reflexively govern the reproduction of the bounded system through, as Giddens (1984) states, ‘the collation of information which can be controlled so as to influence the circumstances of social reproduction’. Throughout the process of recording, record producers are constantly gathering and using information, including accounting numbers, to actively organise and manage the record production project.

The process of temporary organising is ongoing through record production projects, with the boundaries of the project in a state of near constant flux. Participants in the current study speak of the challenges of operating within the boundaries of the territory set by the recording budget thus the temporary organisational form is being continually formed and reformed by the interplay of external structures, internal structures and active agency from the agents-in-focus. The outcome of this process is a fluid temporary form of organising that is flexible enough to allow the creative and musical activities of record production to take place, but provides the necessary minimal structures to guide such activity.

Prior studies within the project literature that specifically consider temporary organisational coordination mechanisms have suggested that flexible organisational forms do not necessarily mean that the work organisation is unstructured (Bechky, 2006). Indeed, despite the lack of formal techniques the current study has highlighted the structuring role that accounting numbers play within record production projects. Accounting numbers are used in a manner by record producers that allows flexibility to continue. Consistent with previous studies (Janin, 2017), the findings of this thesis highlight the important role that shared responsibilities and collaboration plays between all parties taking part in the project, with the recording budget being used by record producers to bring all the elements of the project together. Despite the recording budget being used to structure the project, there is enough slack built into the project to allow adequate scope for improvisation and creative behaviour.

Temporary organisational activities represent an attempt to capitalise on the expansive activities of complex tasks whilst keeping the costs of coordination and control to a minimum (Bechky, 2006). In contrast to traditional hierarchical organisational structures, temporary organisations place more emphasis on coordinating mechanisms based on networks of relationships and alternative forms of coordination (Jones et al., 1997). The current study highlights the important role that accounting numbers play in both constructing networks of relationships and providing coordination. Regarding the former, accounting numbers are used by record producers in the development of trust between agents, which in turn acts as a powerful coordination tool. Further, in line with prior studies (e.g. Meyerson et al., 1996) that have identified the importance of trust in temporary organisational settings, the current study finds that trust is an important coordination mechanism within record production projects. The agents-in-focus in the current study

spoke at length about the importance of establishing a strong working relationship with recording artists at the pre-production stage is essential to the success of record production projects. Due to the challenging nature of the record production process, it is important that trust between agents is strong to allow record producers to openly critique the work of recording artists on an ongoing manner.

Finally, the current study highlights how accounting numbers play a central role in this disembedding and reembedding of social practices. Disembedding refers to the lifting out of social practices from local contexts and restructuring these across time and space (Giddens, 1990). Accounting numbers are transported as an external structure via the internal structures of agents-in-focus and then reembedded in other, similar contexts. In the current study, record producers use this disembedding and reembedding mechanism to continually reflexively reproduce the social practices of record production projects across a range of short-term projects. In doing so, record producers are involved in the continual process of temporary organising. Accounting numbers are centrally implicated in this as a central coordinating mechanism and the specific use of accounting numbers in this manner within artist-funded record production projects can be explained with reference to the three-dimensional qualities of accounting numbers (Vollmer, 2007), which is reflected upon further in the following sections.

8.4.2 (Re)producing the calculative qualities of accounting numbers

In the initial stages of the process of record production, record producers draw upon and reproduce the calculative aspects of accounting numbers in their discussions with recording artists to create a shared understanding amongst participants with respect to the financial accountability present within record production projects. Through the recording budget, accounting numbers are used by record producers to actively construct the reality of the artist-funded record production project for both agents-in-focus and agents-in-context. As such, the current study highlights the territorialising role of accounting numbers (Miller and Power, 2013), whereby they are used to set the parameters and boundaries of the temporary organisation within which the activities of record production will take place. As such, concern with the calculative qualities of accounting numbers is one of the set of 'rules' that are drawn upon in by actors negotiating control with production projects. Giddens' (1984) conceptualises rules as the 'typified schemes' that are drawn upon by actors to pattern communication and transmit meaning. These rules are the 'stocks of knowledge' that provide the meaning to communications within social situations.

The rules of calculative practice are also drawn upon to communicate the territory within which the creative, technical and musical practices of record production can subsequently take place. This is primarily done using the term ‘budget’ by record producers in the initial discussions that they have with recording artists, which acts as a cue to signal that a particular strip of activity is going to take place. The abstract notions of cost consciousness and resource scarcity are drawn upon by record producers to construct a particular reality to recording artists with regard to what can be achieved during the project. Thus, a collective anticipation amongst participants within record production projects regarding the meaning that is transmitted through the use of accounting numbers is highlighted here. For accounting numbers to be enrolled successfully, according to structuration theory, agents must draw upon shared rules, concepts and values in the making sense of activities. Indeed, the record producer is relying on the most basic and universal rules of arithmetic being collectively understood amongst participants (Bloor, 1994; Vollmer, 2007).

8.4.3 (Re)producing the symptomatic qualities of accounting numbers

Although the use of accounting numbers in the initial stages of artist-funded record production projects emphasises the calculative qualities of accounting numbers, the findings of this study suggest that these qualities are considered by agents to be incompatible with the creative practices of record production. To this end, the accounting numbers are deliberately concealed during the main recording processes that make up record production projects with record producers working hard to shield recording artists from accounting numbers. Thus, the calculative qualities of accounting numbers are deliberately hidden during the recording phase of record production, with record producers choosing instead to emphasise the symptomatic qualities of accounting numbers (Vollmer, 2007).

Even though accounting numbers are hidden from this part of the process, the current study finds that the recording budget continues to influence and be referred to by the record producer but that this is translated into a different language. The language used in the record production process is extremely important according to the participants of the current study. When discussing how the recording phase of production projects were organised and managed, record producers spoke primarily about making sure that the creative and musical elements of the project are prioritised and communicated to the recording artists. To this, accounting numbers are translated into a different form and drawn upon as symptoms.

Despite this being the case, the record producer continues to cognitively refer to the recording budgets, the costs of the projects and making sure that the project is going to meet temporal targets. Thus, accounting continues to be conducted informally and cognitively by record producers during the project.

The ability of accounting numbers to govern across diverse situations located across time-space lies in their ability to be embedded within social situations by knowledgeable agents. The use of accounting numbers within artist-funded record production projects thus provides evidence of how, through the extensive embedding of accounting numbers across social situations in contemporary society, accounting numbers can be used as a social resource to bring order to social situations, even in those situations where participants have not met before (Vollmer, 2007). For accounting numbers to be used in the manner witnessed in the current study, there must be some level of collective anticipation about the nature and form accounting numbers and the meaning that they transmit. Since the 1960s, accounting numbers have become a pervasive aspect of everyday life for social actors in record production, create a collective anticipation, and perhaps expectation, with regard to the presence of accounting numbers. Indeed, the concepts attached to budgeting have become widespread in contemporary western society. This resonates with Giddens' idea of abstract systems. Accounting has become a set of social resources that exist outside of time space, become disembodied from local context, changing in form and nature during this disembedding process. Accounting is then reembedded into social situations by knowledgeable actors, who again alter the meaning of accounting.

8.4.4 (Re)producing the existential qualities of accounting numbers

In addition to the above, the findings of this study highlight how record producers can be seen to be carrying out a lot of the duties normally associated with the management accounting. From effective planning and budgeting to managing the creative process, record producers are combining technical and creative expertise, with knowledge of financial aspects and using accounting numbers through the process of production. The use of accounting, however, is in a form that is not perhaps familiar to the accounting profession and the accounting is perhaps not readily recognised as such by the producer. Instead accounting is based on a more basic conception of the notion and accounting numbers are used by record producers in the means best suited to the record production project. The ideas are based on the original accounting convention - such as budgeting - but have been adapted over the years to better operate with non-accounting specialists and be compatible

with the other aspects of the record production projects.

The process of accounting within the confines of the record production project has therefore resulted in the continuing subjectivising and hybridising of record producers. Whilst the concept of hybridisation has come to be recognised in accounting literature, Miller et al., (2008) argue for a broader definition of hybridisation that extends beyond the traditional concepts of organisational forms to include hybrid practices, processes and expertises that allow for lateral information flows and cooperative action across organisations, firms and groups of professionals. Record production projects during the early 1960s and late 1970s involved the coming together of different groups of professionals with a range of different skills and thus the governance of such projects required a hybridisation to take place. This hybridisation came in the form of the adoption of accounting and management skills by the record producer. The continued use of accounting numbers by record producers reinforces the presence of accounting in the social identity and role of record producers.

This transferability of accounting leads to hybridisation which Kurunmäki, (2009) states is 'facilitated by the mobility or transferability of accounting techniques and their associated knowledge base, combined with the readiness in some contexts of other groups of experts to appropriate the core skills and language of accounting' (p.1379). The salient point in this instance is the willingness of experts to incorporate accounting skills into their existing expertise. Kurunmäki (2009) calls for more investigation into how accounting is incorporated into systems of knowledge across different groups of experts. In the evidence presented above, record producers can be seen to have incorporated such accounting and management skills into their systems of knowledge, even if there is no explicit knowledge of this occurrence taking place. Whilst record producers identify themselves primarily as creative individuals, even within this the record producer must engage significantly with management skills to exercise creative duties. A transformation has therefore taken place.

The findings of the thesis therefore highlight how the use of accounting numbers by record producers is involved in the making up of their role, their social position, within the social situation of record production projects. In this sense, the existential quality of accounting numbers and their ability to allow social actors to relate themselves to other social actors. As previously discussed, management of the financial aspects of record production projects forms an important part of the role of the record producer with participants in the current study stating their explicit responsibility for managing the recording budget. The expertise

of the record producer in utilising accounting numbers is therefore one means via which record producers can relate themselves to recording artists through the process of managing record production projects.

8.5 Reflecting on strong structuration theory and the temporary organising of record production

Prior research has considered the use of accounting numbers in temporary organisational settings but in contrast to previous research, the current study focuses on the continual reflexive process of temporary organising. The findings of the current study highlight the ephemeral nature of artist-funded record production and the lack of attachment or reliance on the structures provided by non-temporary organisations. The small scale of artist-funded record production projects is such that projects are often in ‘existence’ for a matter of a few days or weeks. As a result, record producers must continually (re)produce the social structures and social systems.

The short-term nature of artist-funded record production projects is driven by the external institutional terrain within which record production takes place. Changes within the wider music industries and the decline in the sale of recorded music has resulted in permanent organisations such as record companies having less direct involvement in the record production process. To consider a more detailed analysis of external structures than previous research, this thesis used the concept of ‘minimal structures’ (van der Meer-Kooistra and Scapens, 2008, 2015) to consider the factors that allow agents-in-focus to provide temporary projects with the necessary combination of firmness and flexibility to allow creative activities to be undertaken.

The results of the current study also highlight how the use of accounting numbers can become an internal structure of agents-in-focus as a result of the interaction between accounting numbers as an external structure and the agents-in-focus. Again, the relationship between agents is important in this respect. It is shown here that during the recording phase of the record production project in some instances, record producers’ reflexive assessment of the agents-in-context and the social situation at hand results in accounting numbers becoming hidden from view. Accounting numbers therefore cease to only be an external structure and instead become an internal structure that influences the situated practices of record producers throughout the remainder of the process. The result of this, then, is the modification of both external and internal structures. Further, at different

stages of the process of record production, record producers are found to relate to external structures, including accounting numbers, in a different manner. This differs from prior research within accounting which has concentrated on a static depiction of accounting in relation to the modalities of structuration presented in structuration theory.

The current thesis therefore seeks to address the shortcoming of Stones (2005) model whereby the interaction between structures is underdeveloped. By providing record producers with conditions for action, accounting numbers are identified here as a key external structure in the organisation and management of artist-funded record production projects. However, the way in which these structures are used within the everyday practices of record production is dependent on the interaction between external structures and the internal structures of record producers. Whilst this notion has been identified in previous research, the current study highlights the importance of position-practice networks in this process by introducing an increased focus on the active agency and praxis of knowledgeable agents by specifically looking at the use of accounting numbers. In line with this, the extent to which accounting numbers act as an external structure is dependent not only on the internal structures of agents-in-focus but on their judgement of the position-practice relationship with agents-in-context. Record producers are found here to reflexively assess the internal structures of recording artists and determine how they will interact with accounting numbers. As a result of the particularly ephemeral nature of artist-funded record production projects, knowledgeable agents are found to place an increased emphasis on relationships to organise and manage the social situation.

In addition to highlighting the interactions *between* structures, the current study also provides evidence of the interaction within categories of structures. This is shown here in terms of both conflict and harmony within the internal structures of agents-in-focus. Regarding the former, combining the use of accounting numbers with the agents-in-focus' own beliefs regarding the creative and technical practices of record production results in a conflict between the dispositional frames of meaning and the conjecturally specific internal structures of agents. The use of accounting numbers is recognised as an essential element of the role of the record producer within artist-funded record production projects, yet record producers display a reluctance to engage with accounting numbers in a formal manner. Not only do accounting numbers exist as a standalone external structure but they are also found here to act upon other external structures. The interaction between structures is a concept that is not fully developed in strong structuration theory.

8.6 Conclusion

In line with the main aim of this thesis, the present chapter provided further, theorised discussion of the main findings of this thesis through the lens of strong structuration theory. The chapter proceeded as follows. Firstly, the external structures that provide the conditions for action for social actors within artist-funded record production projects were discussed through the application of a minimal structures framework. Following this, the chapter then presented a discussion of the internal structures of record producers and how they relate to external structures, with a specific emphasis on accounting numbers. Next, the concepts of active agency and outcomes were considered to highlight how accounting numbers are implicated in the reproduction of the social systems of popular cultural production. After this discussion, the chapter reflexively considered the use of strong structuration theory in this analysis. The chapter highlighted the use of accounting numbers by knowledgeable agents operating beyond permanent organisational settings by adopting an agency-centred approach to structuration research.

CHAPTER 9: SUMMARY AND CONCLUSIONS

9.1 Introduction

The previous chapter presented a theorised discussion of the main findings of this thesis in line with strong structuration theory and the main research questions of this thesis. The purpose of this final chapter is to summarise and conclude the thesis. This is achieved by first presenting a summary of the main findings of this thesis. Following this, the implications and contributions to knowledge of the current study are discussed before the chapter briefly details the identified limitations of the current study.

9.2 Summary and findings

This thesis represents a comprehensive application of strong structuration theory. The overarching aim of this thesis was to investigate use of accounting numbers beyond permanent organisational settings. To achieve this, the thesis focused on record production projects that take place directly between record producers and recording artists. The fleeting nature of such projects is represented by a process of temporary organising, at the centre of which are record producers, and this was investigated in the current study through the adoption of an agency-centred approach to structuration research. Specifically, the thesis considered how accounting numbers are involved in the recursive relationship between social systems and social structures in the reflexive process of temporary organising.

Studying the practices of knowledgeable agents in social situations beyond permanent organisational settings moves accounting research beyond its traditional preoccupation with studying the formal work organisation. The study of accounting beyond the formal work organisation has long been recognised as a valid field of research (e.g. Choudhury, 1988; Hopwood, 1983, 1987, 1994; Walker, 1998, 2016; Jayasinghe and Thomas, 2009). As a social practice accounting is implicated in the everyday lives and working practices of individuals. To investigate the social functioning of accounting, structuration theory was deemed to be an appropriate theoretical lens (Feeney and Pierce, 2016), however it was noted that prior accounting studies that undertake structuration based research have prioritised analysing the structural features of social systems. This approach denies us the opportunity to fully consider the role that knowledgeable agents play in simultaneously drawing upon and reproducing structural features, including accounting. To address this issue, the current study conducted a context and conduct analysis that focused on the use of accounting numbers by knowledgeable agents following the approach laid out in strong

structuration theory by Stones (2005). This involved analysing both the conduct and context of agents-in-focus, which in the present study were record producers who are responsible for organising and managing artist-funded record production project.

In the present study, the historical context and development of record production was considered important to understanding the external terrain and relationships that exist between agents operating in modern day artist-funded record production projects. To this end, chapter five of this thesis highlighted the historical context of record production by providing a brief overview of the development of the production landscape within Great Britain up until the end of the 1950s and highlights how the fundamental technological and institutional elements of record production began to be established during this period. This chapter also highlighted how the production and sale of recorded music was carefully controlled by a small number of large companies who aimed to produce a standardised product for sale to the consumers, a practice that would come to underpin record production activities into the 1960s, which was a formative period for the contemporary recording industry.

Next, chapter six highlighted the move from the standardised management and control practices that had previously dominated record production towards record companies giving up some of the artistic and creative control over the organisation and management of record production activities. A further consequence of the changes that took place during this period was the changing role of record producers. Previously operating as employees of record companies, record producers increasingly began to operate as freelance individuals during this period. With respect to the management and organisation of record production projects, the findings of this thesis suggest that record producers assumed responsibility for the management of record production projects and the skills of management and accounting were adopted into the social identity of the record producer to complement their technical and creative knowledge. The chapter also highlights the changes that took place during the period that resulted in record production projects beginning to involve social actors that were drawn from outside of a single permanent organisation as record producer and recording artist escape the direct control of record companies. Moving on from the considering the historical underpinning of the organisation and management of record production projects, the thesis moved on to specifically considering how record producer use accounting numbers when organising temporary artist-funded projects.

The findings of the study in relation to the use of accounting numbers in artist-funded record production projects were discussed through the lens of the quadripartite framework postulated by Stones (2005). Considering first the external structures that provide the conditions for actions for knowledgeable agents, the thesis finds that record producers draw upon minimal institutional, social, technical and economic structures in the process of temporary organising. These external structures were partly informed by the context of record production as identified in chapter 6, and partly constructed because of the interaction between record producers and recording artists in contemporary projects. Contrary to previous research that postulates a minimal role for accounting numbers within this framework, the present study finds that accounting numbers form a central part of the external structures that underpin the actions of record producers in the management of record production projects.

The current study find that external structures alone are inadequate for explaining activities of knowledgeable agents in the process of temporary organising. Instead, how these external structures interact with the internal structures of knowledgeable agents are also important. Considering internal structures next, then, the current study found that record producers engage with and relate to accounting numbers differently at different stages of the record production process. Record producers reflexively adapt how they relate to and use accounting numbers at different points of the record production project.

The next two elements of the quadripartite framework, active agency and outcomes, were considered in conjunction with one another in the current study due to the difficulties of discussing active agency without also discussing related outcomes. The focus of the analysis here is the moment that record producers reflexively draw upon accounting numbers and the study finds that at the pre-production stage of the process of record production, record producers emphasise the calculative qualities of accounting numbers to establish the overall territory of the record production project, thereby imparting a sense of cost consciousness and resource scarcity to the process. Following this, at the recording stage of the process, record producers are found to de-emphasise accounting numbers and hide their presence from recording artists. Yet, the previously calculated accounting numbers that appear in the recording budget are consumptively used by record producers to organise and manage the activities of record production. Record producers are found to reflexively translate accounting numbers into a form that recording artists can readily

understand and accept. Accounting is thus found to be done differently here. Accounting is informal and exists as a cognitive template in the minds of record producers that is then translated by record producers and communicated in a different form to recording artists. Instead of drawing on the calculative qualities of accounting numbers, record producers are instead drawing on the ability of accounting numbers to act as symptoms, primarily displayed to recording artists in the form of reference to temporal deadlines and specific creative tasks.

Finally, the current study finds that the use of accounting numbers by record producers in popular cultural production emphasises the existential qualities of accounting numbers (Vollmer, 2007). The use of accounting numbers by record producers results in the making up of their social positioning within the social situation of record production projects. In this sense, the existential quality of accounting numbers and their ability to allow social actors to relate themselves to other social actors as well as to the social situation itself. The findings of the thesis suggest an enhancing role for accounting numbers in that that with every new record production project that the record producer works on the temporary social structure is (re)constructed and thus record producers are involved in a continuous process of temporary organising, central to which is the utilisation of accounting numbers.

9.3 Implications and contributions to knowledge

This thesis makes several contributions to knowledge. In the first instance, the thesis has extended accounting research that considers accounting in temporary organisational settings. In contrast to extant research that has focused on temporary organisations (van der Meer-Kooistra and Scapens, 2008, 2015; Maier, 2017), the current study considers short-term projects that are more ephemeral in their nature. In doing so, the thesis has highlighted the role that accounting plays in the reflexive process of temporary organising and thus offer further evidence of the day-to-day functioning of accounting, and its use by individuals within society. In addition to this, the thesis has also added evidence to the notion that accounting is prevalent in situations that exist outwith the traditional locales of accounting research. By considering the use of accounting numbers in popular cultural settings the thesis has offered accounting researchers a new domain for study. The findings of the thesis thus further highlight the value in investigating the interlinkages between accounting and popular culture, and the central role that accounting numbers play in such environments.

This thesis also contributes to structuration based accounting research that considers the social functioning of accounting. By adopting strong structuration theory as its theoretical framework, this thesis continues the work of recent scholars in moving towards placing an increased focus on the role of knowledgeable agency with the process of structuration. By increasing the focus on the active agency of knowledgeable agents within record production projects and considering how use of accounting numbers, the thesis has aimed to highlight the impact that reflectivity has on the practice of accounting. The findings show that the internal structures and position-practice relations exert a significant influence over how individuals draw upon accounting as an external structure.

Further, the thesis addressed the underdeveloped nature of the interaction between structures in strong structuration theory. The findings of this study highlight that the way in which structures are used within the everyday practices of record production is dependent on the interaction between external structures and the internal structures of record producers. The extent to which accounting numbers act as an external structure is dependent not only on the internal structures of agents-in-focus but on their judgement of the position-practice relationship with agents-in-context. In addition to highlighting the interactions between structures, the current study also provides evidence of the interaction within the identified internal structures of record producers

The above contributions were made through the adoption of strong structuration theory at the research design stage of the process. Structuration and strong structuration theory have previously been used as an interpretative tool towards the end of the research process but Jack and Kholeif (2007) have argued that accounting studies would benefit from applying these theories at the design stage of research to allow the researcher to ask more significant and pertinent questions of agents and themselves. Adopting strong structuration theory at the design stage allowed the researcher to be sensitive to actions of knowledgeable agents and the structures under observation. The thesis was designed with the goal of studying the reflexive process of structuration that is present in temporary organisational record production projects and accounting numbers as an external structure that is drawn upon by agents in the management of said projects. Adopting the methodological approach of Stones (2005) provided the researcher with an effective means of organising the research process allowing for a deeper understanding of accounting's role in the reflexive process of structuration that takes place with temporary organising.

Finally, the use of accounting numbers by record producers discussed in this thesis highlights what agents can do with accounting numbers, and how they adapt and change accounting in order to fit the social situation at hand. In doing so, the thesis draws conclusions about the how social actors can relate themselves to their activities and their activities to the world (Vollmer, 2007), thereby highlighting how the situated use of accounting numbers by record producers results in the construction of record producers as examples of ‘hybrid accountants’ (Burns and Baldvinsdottir, 2005). Further, the findings of this thesis demonstrate the fluid and adaptive nature of accounting and how, when studying accounting at its margins, we must be open to considering that accounting may appear in a different form to that which we are used to seeing. In doing so, this thesis aims to highlight the informal use of accounting numbers by such actors in temporary organisational settings. The current study thus adds further evidence to the literature has identifying and commenting on the informal use of accounting information (Jayasinghe and Thomas, 2009; Feeney and Pierce, 2016).

9.4 Limitations and future research

Despite such contributions identified in the previous section, this thesis, of course, contains various limitations, which are outlined below followed by a discussion of the potential for future research building on the findings and implications of this thesis.

The current study is based primarily on interviews with professionals charged with organising and managing record production projects. The views of the 28 participants interviewed for the current study may not represent the views of all record producers. Further, the current project focuses primarily on artist-funded record production projects. Within the contemporary recording industry, there are projects funded by other means which may yield different results. The relationships between social actors within record production projects would be significantly altered by the presence of another party in the process. The results of the current research therefore do not allow of any systematic generalisations to be made, and further research would have to be conducted into these areas to fully understand the phenomena in those instances.

The sample of 28 participants could also have been more diverse. Whilst participants varied significantly in their age and experience within the recording industry, all the participants for the current study were male. There is therefore a marked absence within the current study of the voices of women within record production. This is a limitation that could

potentially be addressed in future research, with recent studies (e.g. Djupvik, 2017) identifying record production as a male dominated industry and calling for more consideration and research into the important, but often overlooked, role that women play within the profession. Further, to produce a more refined strong structuration-based analysis, further interviews with agents-in-context could have been conducted to present an expanded picture of the position-practice relations that exist between agents, and to consider how agents-in-context relate to the external terrain of record production projects.

In terms of future research, the music industries present accounting researchers with an ideal site for expanding our understanding of the social functioning of accounting numbers in line with creative and musical practices. Popular music and its connected industries contain a plethora of characteristics worthy of study, including the relationship between innovative behaviour and the associated management techniques that significantly influence the cultural and commercial products offered to consumers. The ways in which accounting shaped the processes and people involved in the production of music has not yet been fully considered. Recorded music, in particular, remains an important cultural and commercial product within contemporary British society and is an area that accounting researchers should increase their engagement with.

Using strong structuration theory to place a greater emphasis on knowledgeable agents moves accounting research away from a preoccupation with the structures of accounting. Whilst this thesis recognises the importance of accounting numbers as external structures that are drawn upon by record producers in the organisation and management of record production projects, the thesis also highlights that it is through the knowledgeable agent, the record producer, that the use of accounting can be considered. Only through consideration of the situated use of accounting by knowledgeable agents can we, as accounting researchers, consider the day-to-day use of accounting. There is therefore scope for future research using agency-centred approaches within accounting literature.

Finally, this thesis has considered how accounting operates outside of the boundaries of permanent organisations. Few exceptions aside, the use of accounting in temporary forms of organising remains an understudied area within the accounting academic domain. The potential centrality of accounting within these domains, and the prominence of these forms of organising within contemporary society, therefore deserves further attention.

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Appendix A

Table 2: List of interview participants

Code	Role	Duration
RP1	Recording engineer	30 minutes
RP2	Record producer and recording engineer	45 minutes
RP3	Recording engineer	45 minutes
RP4	Record producer and recording studio owner	75 minutes
RP5	Record producer	45 minutes
RP6	Record producer	40 minutes
RP7	Recording engineer	50 minutes
RP8	Record producer	35 minutes
RP9	Record producer	35 minutes
RP10	Record producer	40 minutes
RP11	Record producer	40 minutes
RP12	Recording engineer and recording studio owner	40 minutes
RP13	Record producer	30 minutes
RP14	Record producer	30 minutes
RP15	Recording engineer and recording studio owner	60 minutes
RP16	Record producer	50 minutes
RP17	Record producer	40 minutes
RP18	Recording engineer and recording studio owner	40 minutes
RP19	Record producer	55 minutes
RP20	Record producer	40 minutes
RP21	Record producer and AandR	50 minutes

RP22	Record producer	60 minutes
RP23	Record producer and recording studio owner	40 minutes
RP24	Recording engineer	80 minutes
RP25	Record producer	80 minutes
RP26	Record producer	30 minutes
RP27	Record company owner and record producer	80 minutes
RP28	Record producer	55 minutes